

GOLDEN STATE YMCA  
VISALIA, CALIFORNIA

FINANCIAL STATEMENTS  
AND  
SINGLE AUDIT REPORT

DECEMBER 31, 2008

DATE RECEIVED:



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Assigned To: ln

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## TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditors' Report	1
Financial Statements:	
Statements of Financial Position	2
Statements of Activities	Exhibit A 3
Statements of Cash Flows	Exhibit B 4
Notes to Financial Statements	5-12
Supplemental Information:	
Schedule of Activities - All Branches	Schedule 1 13
Schedule of Activities - Corcoran Branch	Schedules 2-4 14-16
Schedule of Activities - Visalia Branch	Schedules 5-8 17-20
Child Development Programs - General Information	Schedule 9 21
Audited Final Attendance and Fiscal Reports CCTR-7469, CCTR-8458, CPRE-7450, CPRE-8441, CLTK-7105, and CLTK-8100	Schedules 10-25 22-37
Audited Final Revenue and Expenditure Reports CCAP-7493, CIMS-7744, CRPM-5095, CRPM-6164, and CSCC-7322	Schedules 26-30 38-42
Audited Final Reserve Account Cash Activity Report	Schedule 31 43
Schedule of Expenses by State Categories	Schedules 32-36 44-48
Schedule of Administrative Costs	Schedules 37-41 49-53
Schedule of Capital Outlay and Equipment Expenses Utilizing Contract Funds	Schedules 42-46 54-58
Schedule of Renovation and Repair Expenses Utilizing Contract Funds	Schedules 47-51 59-63
Schedule of Activities – Corcoran Community Foundation Funded Activities	Schedule 52 64
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	65-66

TABLE OF CONTENTS (concluded)

	<u>PAGE</u>
Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	67-68
Schedule of Expenditures of Federal Awards	69
Notes to the Schedule of Expenditures of Federal Awards	70
Schedule of Findings and Questioned Costs	71
Status of Prior Year Findings and Recommendations	72

INDEPENDENT AUDITORS' REPORT

Board of Directors  
Golden State YMCA  
Visalia, California

We have audited the accompanying statement of financial position of Golden State YMCA as of December 31, 2008, and the related statement of activities and statement of cash flows for the year then ended. These financial statements are the responsibility of Golden State YMCA's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from Golden State YMCA's 2007 financial statements and, in our report dated May 14, 2008, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the U.S. Comptroller General. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Golden State YMCA as of December 31, 2008, and the changes in its net assets and its cash flows for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 23, 2009 on our consideration of Golden State YMCA's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statements of Golden State YMCA taken as a whole. The supplementary data in schedules 1 through 52 is presented for the purpose of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.



R.J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California  
April 23, 2009



Golden State YMCA  
STATEMENTS OF FINANCIAL POSITION  
 December 31, 2008  
 (With Comparative Totals for December 31, 2007)

	<u>2008</u>	<u>2007</u>
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ 99,469	\$ 237,562
Investments	2,927	5,334
Accounts receivable	436,899	343,179
Grants/contracts receivable	251,922	254,656
Prepaid expenses and other current assets	73,423	19,986
Total current assets	<u>864,640</u>	<u>860,717</u>
Non-current assets:		
Fixed assets, net of accumulated depreciation	<u>1,015,870</u>	<u>913,915</u>
Total non-current assets	<u>1,015,870</u>	<u>913,915</u>
Total assets	<u><u>\$ 1,880,510</u></u>	<u><u>\$ 1,774,632</u></u>
<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities:		
Accounts payable and accrued expenses	\$ 370,104	\$ 460,301
Refundable advances	535,228	455,277
Line of credit	310,000	171,685
Leases payable, current portion	45,000	45,000
Notes payable, current portion	15,971	425,000
Total current liabilities	<u>1,276,303</u>	<u>1,557,263</u>
Long-term liabilities:		
Leases payable, net of current portion	198,750	243,750
Notes payable, net of current portion	375,347	-
Total long-term liabilities	<u>574,097</u>	<u>243,750</u>
Total liabilities	<u>1,850,400</u>	<u>1,801,013</u>
Net assets - Exhibit A:		
Unrestricted	(34,128)	(78,604)
Temporarily restricted	6,172	4,157
Permanently restricted	58,066	48,066
Total net assets	<u>30,110</u>	<u>(26,381)</u>
Total liabilities and net assets	<u><u>\$ 1,880,510</u></u>	<u><u>\$ 1,774,632</u></u>

The accompanying notes are an integral part of these financial statements.

## Golden State YMCA

Exhibit A

STATEMENTS OF ACTIVITIES

For the Year Ended December 31, 2008

(With Comparative Totals for the Year Ended December 31, 2007)

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total 2008	Total 2007
Revenues:					
Grants/contracts	\$ 4,665,564	\$ -	\$ -	\$ 4,665,564	\$ 4,361,620
Fundraising income	318,909	726	10,000	329,635	298,654
Parent fees	1,282,934	-	-	1,282,934	1,248,230
Program fees	1,098,021	-	-	1,098,021	1,021,245
Membership fees	134,870	-	-	134,870	129,888
Facility rental/summer camps	235,789	-	-	235,789	237,322
Other income	398,064	1,953	-	400,017	458,679
Net assets released from restrictions	664	(664)	-	-	-
Total revenues	8,134,815	2,015	10,000	8,146,830	7,755,638
Expenses:					
Program services:					
Child care/day camp	3,040,158	-	-	3,040,158	2,818,027
Afterschool programs	2,068,385	-	-	2,068,385	1,648,432
Youth activities	151,734	-	-	151,734	101,153
Family services/FRC	343,608	-	-	343,608	484,544
Youth sports	124,044	-	-	124,044	103,030
Adult programs	26,318	-	-	26,318	11,642
Aquatics	59,709	-	-	59,709	58,531
Membership	30,867	-	-	30,867	51,098
Camping services	1,270,051	-	-	1,270,051	953,019
Outreach	16,602	-	-	16,602	71,547
Management and general	838,920	-	-	838,920	1,288,663
Fundraising	119,943	-	-	119,943	99,427
Total expenses	8,090,339	-	-	8,090,339	7,689,113
Change in net assets	44,476	2,015	10,000	56,491	66,525
Net assets, beginning of period	(78,604)	4,157	48,066	(26,381)	(3,147)
Prior period adjustment	-	-	-	-	(89,759)
Net assets, end of period	\$ (34,128)	\$ 6,172	\$ 58,066	\$ 30,110	\$ (26,381)

The accompanying notes are an integral part of these financial statements.

STATEMENTS OF CASH FLOWS

For the Year Ended December 31, 2008

(With Comparative Totals for the Year Ended December 31, 2007)

	<u>2008</u>	<u>2007</u>
Cash flows from operating activities:		
Change in net assets	\$ 56,491	\$ (23,234)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	53,413	55,384
Donation of investments	-	(1,852)
Unrealized (gains)/losses on investments	2,407	1,373
Changes in certain assets and liabilities:		
Accounts receivable	(93,720)	(195,501)
Grants/contracts receivable	2,734	(1,757)
Prepaid expenses and other current assets	(53,437)	71,888
Accounts payable and accrued expenses	(90,197)	(41,941)
Refundable advances	79,951	182,642
Net cash provided (used) by operating activities	<u>(42,358)</u>	<u>47,002</u>
Cash flows from investing activities:		
Acquisition of fixed assets	<u>(155,368)</u>	<u>(73,109)</u>
Net cash provided (used) by investing activities	<u>(155,368)</u>	<u>(73,109)</u>
Cash flows from financing activities:		
Borrowings on line of credit	1,057,640	4,127,053
Payments on line of credit	(919,325)	(4,102,530)
Payments on leases payable	(45,000)	(45,000)
Borrowings on notes payable	450,000	-
Payments on notes payable	(483,682)	-
Net cash provided (used) by financing activities	<u>59,633</u>	<u>(20,477)</u>
Net increase (decrease) in cash during the year	(138,093)	(46,584)
Cash balance, beginning of period	<u>237,562</u>	<u>284,146</u>
Cash balance, end of period	<u>\$ 99,469</u>	<u>\$ 237,562</u>
Supplemental disclosures of cash flow information:		
Interest paid	<u>\$ 45,629</u>	<u>\$ 60,534</u>

The accompanying notes are an integral part of these financial statements.

Golden State YMCA  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2008

NOTE 1 - GENERAL

A. Organization

The Golden State YMCA (the Organization), in 2008, has completed its third full year of operations following the merger of the Corcoran Family YMCA and the Visalia YMCA. Golden State YMCA service levels, community support, and financial support have all sustained marked growth. There is no other time in history that these YMCA's have served as many children and families.

The Organization's primary purpose is to provide social, recreational, and educational activities for children and families in Kings and Tulare Counties. The mission of the Organization is "...to develop human potential through family and individual programs that meet the mental, physical and spiritual needs of all people." The Organization has program offerings that include preschool, child care, after school enrichment, day camps, resident camp, skate camp, fitness centers, teen centers, and many youth and adult sports leagues.

B. Program Services

**Child Care** - the Organization is committed to helping families become self sufficient by offering developmentally appropriate state licensed child care programs for children while parents work or attend school. The Organization offers full and part time child care options as well as year-round care in Visalia, Woodlake, Tulare, Farmersville, and Corcoran. Preschool classes are available at four sites for children ages 3-5. School-aged child care is available at twenty-four sites for students ages 5-14. Each curriculum offers full and part time options while operating a state licensed facility. The programs provide hands-on learning experiences in language development, art, music, science, math, and physical education.

**Teen Programs** - the Organization believes that Teen Programming strengthens value structures, mentors positive behaviors and keeps teens active and involved in their communities. Teen programs include but are not limited to, Teen Centers, teen fitness, Friday Night Lights, Leadership Development Institute, Youth & Government, and ASSETS (High school after school enrichment activities).

**Camp** - the Organization believes that the camping services enable families and children to come together while living simply, close to nature and each other so that it might renew the respect for the world around everyone, recommit to family and friends, and rejoice in the spirit of love. The Organization operates two summer resident camps at Sequoia Lake. YMCA Camp Tulequoia is a residential summer camp that provides a variety of experiential, age-appropriate activities for children and adults. YMCA Camp Tulequoia has earned the distinction of being an American Camp Association Accredited Camp. Element YMCA Skate Camp is the only residential Skate Camp in the United States as well as the only YMCA Skate Camp in the world. In 2008, Skate Camp earned the distinction of being an American Camp Association Accredited Camp.

**Family Resource Centers** - these centers provide referrals, computer labs, parent and me programs while helping to create an opportunity for children and youth to engage in learning activities with their parent.

Golden State YMCA  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2008

NOTE 1 - GENERAL (concluded)

B. Program Services (concluded)

**Sports** - the Organization offers skill building for youth as well as adults. Youth programs focus on skill and character development through non-competitive sports such as cheerleading, soccer, baseball, softball, basketball, T-ball, football, Karate and Judo. YMCA Sports Programs are offered year-round.

**Day Camp** - provides many rewarding opportunities through action-packed activities, theme days, and field trips. Children choose their own activities, which develop creativity, personal growth, self-esteem, and leadership skills.

**Personal Fitness** - the Organization offers opportunities for the entire family to stay in shape and participate in healthy living activities such as exercise classes, a fitness facility, an Olympic-size pool and family splash pool.

**Financial Assistance** - YMCA programs are for all. The Organization develops the financial resources to operate under and convey the motto, "No one is turned away for an inability to pay."

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The financial statements and records of the Organization are prepared on the accrual basis of accounting and, therefore, include all support and revenues when earned and all expenses when incurred, regardless of whether the support and revenues or expenses were received or paid as of the end of a period. Grants are recognized as support when earned in accordance with the terms of each grant or agreement.

B. Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

C. Unrestricted Net Assets

Unrestricted net assets generally result from revenues obtained by providing services, receiving unrestricted contributions, and receiving interest and dividends from income-producing assets. The only limits on the use of unrestricted net assets are the broad limits resulting from the nature of the Organization and the purposes specified in its Articles of Incorporation or Bylaws and limits resulting from contractual agreements entered into by the Organization in the course of its operations.

Golden State YMCA  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2008

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Temporarily Restricted Net Assets

The Organization reports donations and other assets as restricted support if they are received with donor stipulations that limit the use of donated assets. When a donor restriction expires or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets.

E. Permanently Restricted Net Assets

The Organization receives permanently restricted endowments. The endowments have been invested and are to be held indefinitely in the Permanently Restricted Net Assets Fund. The income from the endowments is used to support the Organization's operations.

F. Cash and Cash Equivalents

For purposes of reporting the statement of cash flows, cash and cash equivalents include cash on deposit with financial institutions and highly liquid investments.

G. Investments

Investments are recorded at fair market value.

H. Accounts Receivable and Grants/Contracts Receivable

The Organization has not accrued a loss for allowances for uncollectible receivables since it is the opinion of management that it is highly probable that all receivables will be collected.

I. Fixed Assets

The aggregate cost of assets over \$5,000 are capitalized in the statement of financial position. Fixed assets are stated at cost and depreciation is computed on the straight-line basis of accounting over the estimated useful lives of the assets. Assets acquired through grant resources are considered to be owned by the Organization while such assets are in use under the funded program, or while they are being used for a similar program. Any disposition of restricted assets or any funds derived therefrom are subject to grant regulations.

J. Functional Expenses and Indirect Costs

Directly identifiable expenses are charged to program services. Expenses related to more than one function are charged to program services on the basis of periodic time and expense studies. Administration services include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Golden State YMCA  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2008

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

K. Use of Estimates

The financial statements have been prepared in conformity with U.S. generally accepted accounting principles and, as such, include amounts based on informed estimates and judgments of management with consideration given to materiality. Actual results could differ from those estimates.

L. Risk Management

The Organization is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Organization carries commercial insurance.

M. Contingencies

The Organization participates in various grants, the principal of which is the California State Department of Education. Disbursement of funds received under this grantor agency requires compliance with terms and conditions specified in the grant agreement and is subject to audit by the grantor agency. Any disallowed costs resulting from such an audit could become a liability of the general fund or other applicable funds.

N. Concentrations

The Organization receives a substantial amount of revenue for its programs funded by the California State Department of Education. During the years ended December 31, 2008 and December 31, 2007, the Organization received \$2,841,994 and \$3,015,562, respectively. This amounts to 35% and 39% of total revenue for those years, respectively.

O. Concentrations of Risk

Financial instruments which potentially expose the Organization to concentrations of investment risk consist primarily of marketable securities. The Organization will often receive donations in the form of marketable securities. Since the balance in the investment account is immaterial, management does not consider this risk a particular concern at this time.

P. Donated Services

Donated services are recognized as contributions in accordance with SFAS No. 116, *Accounting for Contributions Received and Contributions Made*, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Volunteers also provided parent services throughout the year (approximately 15,254 hours) that are not recognized as contributions in the financial statements since the recognition criteria under SFAS No. 116 were not met.

Golden State YMCA  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2008

NOTE 3 - INCOME TAXES

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization is also exempt from California franchise taxes under Section 23701(d) of the Revenue and Taxation Code and, therefore, has made no provision for Federal or California income taxes. Contributors, donors and grantors may obtain tax benefits. In addition, the Organization has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Code.

NOTE 4 - CASH

Cash balances at December 31 are as follows:

	2008	2007
Bank of the West	\$ 47,854	\$ 211,322
Bank of the Sierra	50,130	-
Visalia Community Bank	195	25,130
Valley Business Bank	-	70
Petty cash	1,290	1,040
Total	<u>\$ 99,469</u>	<u>\$ 237,562</u>

The bank balances were insured under the \$250,000 blanket umbrella by the Federal Deposit Insurance Corporation (FDIC). The remaining balances were uninsured and held by the financial institutions in the Organization's name. It is the opinion of management that the solvency of the financial institutions is not of particular concern at this time.

NOTE 5 - FIXED ASSETS

Fixed assets as of December 31 are as follows:

	Years	2008	2007
Land (restricted - see Note 13)	N/A	\$ 25,413	\$ 25,413
Land and improvements	N/A	226,665	198,144
Buildings and improvements	5-40	1,224,919	1,224,919
Furniture and equipment	2-10	664,604	537,757
Vehicles	5	43,880	43,880
Total		2,185,481	2,030,113
Less accumulated depreciation		(1,169,611)	(1,116,198)
Fixed assets, net		<u>\$ 1,015,870</u>	<u>\$ 913,915</u>

Depreciation expense was \$53,413 and \$55,384 for the years ended December 31, 2008 and December 31, 2007, respectively.



Golden State YMCA  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2008

NOTE 6 - ACCRUED VACATION

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Organization. The amount of accumulated vacation was \$21,434 and \$12,046 as of December 31, 2008 and December 31, 2007, respectively.

NOTE 7 - LINE OF CREDIT

The Organization has a secured revolving line of credit with the Bank of the Sierra in the amount of \$500,000 expiring on August 7, 2009 (secured by a deed of trust in real property). The interest on the used portion of this line is 1.25% over the bank's index rate. As of December 31, 2008, the balance on the line of credit was \$310,000.

The Organization had a secured revolving line of credit with Visalia Community Bank in the amount of \$300,000 expiring on June 15, 2008 (secured by a deed of trust in real property). The interest on the used portion of this line is 1.5% over the bank's index rate. As of December 31, 2007, the balance on the line of credit was \$171,685.

NOTE 8 - LEASES PAYABLE

In July 1999, the Organization entered into three ten-year interest-free leases with the California State Department of Education in the total amount of \$450,000 for a preschool facility. Repayment of the leases began in August 2004 with monthly principal payments totaling \$3,750. The final payments are due in May 2014. Future minimum lease payments under the leases are as follows:

<u>Fiscal Year Ending December 31</u>	<u>Principal</u>
2009 (current portion)	\$ 45,000
2010	45,000
2011	45,000
2012	45,000
2013	45,000
Thereafter	18,750
Total	<u>\$ 243,750</u>

NOTE 9 - NOTES PAYABLE

In April 2005, the Organization entered into a secured promissory note with a private trust in the amount of \$500,000 (secured by a deed of trust in real property). The note bears an interest rate of 7.75% and is accrued in annual installments. The note was refinanced through another lender in July 2008.

In July 2008, the Organization refinanced the above note and entered into a secured promissory note with the Bank of the Sierra in the amount of \$400,000 (secured by a deed of trust in real property). The note bears an interest rate of 7.04% payable in monthly installments of \$3,814 through July 2023. As of December 31, 2008, the balance on the note payable was \$391,318.

Golden State YMCA  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2008

NOTE 9 - NOTES PAYABLE (concluded)

Contingent payments for the notes payable are as follows:

<u>Fiscal Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>
2009 (current portion)	\$ 15,971	\$ 29,799
2010	16,913	28,857
2011	18,289	27,481
2012	19,777	25,993
2013	21,387	24,384
Thereafter	298,981	121,356
Total	<u>\$ 391,318</u>	<u>\$ 257,870</u>

NOTE 10 - NOTES PAYABLE – RELATED PARTY TRANSACTIONS

On October 2, 2008, the Organization obtained a note payable from a former board member. The note in the amount of \$50,000 bears an interest rate of 6.60%. This note was fully repaid with interest in the amount of \$199 on October 23, 2008.

NOTE 11 - RETIREMENT PLAN

The Organization participates in the YMCA National Pension Plan. All employees over 21 years of age who work more than 1,000 hours within a twelve-month period and have completed two years of service may participate. The Organization contributed an amount equal to 7.2% (through June 30, 2008) of salaries to the plan for the eligible employees. The rate was changed to 8.0% as of July 1, 2008. For the year ended December 31, 2008 and December 31, 2007, the Organization contributed \$154,781 and \$129,878, respectively, to the plan.

NOTE 12 - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets as of December 31 were available for the following purposes:

	<u>2008</u>	<u>2007</u>
Camp Tulequoia	\$ 2,818	\$ 2,300
Day Camp	1,746	252
Youth and Government	1,608	1,605
Total	<u>\$ 6,172</u>	<u>\$ 4,157</u>

NOTE 13 - PERMANENTLY RESTRICTED NET ASSETS

The Organization received permanently restricted endowments to be held indefinitely in the Permanently Restricted Net Assets Fund. The income from the endowments is used to support the Organization's operations. Permanently restricted net assets as of December 31 consisted of the following:

	<u>2008</u>	<u>2007</u>
Cash and cash equivalents	\$ 32,653	\$ 22,653
Land	25,413	25,413
Total	<u>\$ 58,066</u>	<u>\$ 48,066</u>

Golden State YMCA  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2008

NOTE 14 - PRIOR PERIOD ADJUSTMENT

For the year ended December 31, 2007, unrestricted net assets have been adjusted by \$89,759 to decrease the net asset balance as of the beginning of the year. Grants payable were understated in the previous years; this adjustment recognizes liabilities in the proper years.

NOTE 15 - SEQUOIA LAKE CONFERENCE OF YMCAs

The Sequoia Lake Conference of YMCAs is a corporation developed by the YMCAs in response to the restriction associated with the Hume Family Trust sale of the property to the YMCAs, for the intent of preserving the natural camping grounds and integrity of Sequoia Lake. There are three YMCAs that are members of the corporation operating five camps on the lake: Golden State YMCA, Central Valley YMCA, and YMCA of Kings County. An agreement assigns the operation of Camp Gains and Camp Sequoia to Central Valley YMCA; Camp Redwood to Kings County YMCA; and Camp Tulequoia and Camp Millwood to Golden State YMCA. The conference is responsible for the control and management of these camps when not in session, while each individual YMCA association is responsible during camp operation. A payment schedule of Conference Service Fees paid by the YMCAs to the Sequoia Lake Conference to underwrite Conference operating costs is determined annually. The Sequoia Lake Conference holds property and improvements as assets, even when a YMCA performs material capital improvements.

NOTE 16 - CORCORAN FAMILY YMCA FACILITY

The Organization receives free use of the Corcoran Family YMCA facility from the Corcoran Community Foundation. The facility includes a fitness center, gymnasium, senior center, maintenance shed, snack shack, and office space. The facility's total size is approximately 50,390 sq. ft. Costs of maintenance, insurance, and utilities are borne by the Organization. A definitive fair market value of the facility could not be determined by the Organization; therefore, no amount was recognized in the financial statements.

NOTE 17 - RELATED PARTY TRANSACTIONS

In 2007, the Organization's Board of Directors had entered into two management agreements with YMCA of Kings County and the Sequoia Lake Conference of YMCAs. The management agreements require the Organization's CEO and corporate staff to carry out board directions and to provide management support services. The Organization is compensated per the management agreement, \$2,500 and \$2,000, per month. Currently, both management agreements have been extended through December 31, 2009.

## Golden State YMCA

## SCHEDULE OF ACTIVITIES

## All Branches

For the Year Ended December 31, 2008

	Golden State Admin- istration	Corcoran Branch (Schedules 2-4)	Visalia Branch (Schedules 5-8)	Endowment	Total
<b>Revenues:</b>					
Grants/contracts	\$ -	\$ 1,482,985	\$ 3,182,579	\$ -	\$ 4,665,564
Fundraising income	6,640	48,069	264,926	10,000	329,635
Parent fees	-	145,780	1,137,154	-	1,282,934
Program fees	-	75,786	1,022,235	-	1,098,021
Membership fees	-	134,870	-	-	134,870
Facility rental/summer camps	-	42,955	192,834	-	235,789
Other income	100,358	41,509	258,150	-	400,017
<b>Total revenues</b>	<b>106,998</b>	<b>1,971,954</b>	<b>6,057,878</b>	<b>10,000</b>	<b>8,146,830</b>
<b>Expenses:</b>					
Payroll	343,162	949,818	2,835,889	-	4,128,869
Payroll taxes	26,103	76,686	226,179	-	328,968
Employee benefits	65,208	126,236	409,241	-	600,685
Equipment and automobile	4,887	23,335	170,276	-	198,498
Food	-	4,370	121,817	-	126,187
Fundraising	3,985	16,046	99,912	-	119,943
Insurance	11,082	61,171	80,252	-	152,505
Office expense	16,993	29,697	139,132	-	185,822
Other	48,344	43,307	275,168	-	366,819
Professional services	40,724	119,732	602,286	-	762,742
Program supplies	636	208,426	205,810	-	414,872
Rent and utilities	12,760	134,657	369,879	-	517,296
Repairs and maintenance	13,618	49,706	123,809	-	187,133
Administration allocation	(506,444)	128,770	377,674	-	-
<b>Total expenses</b>	<b>81,058</b>	<b>1,971,957</b>	<b>6,037,324</b>	<b>-</b>	<b>8,090,339</b>
<b>Change in net assets</b>	<b>\$ 25,940</b>	<b>\$ (3)</b>	<b>\$ 20,554</b>	<b>\$ 10,000</b>	<b>\$ 56,491</b>

## Golden State YMCA

## SCHEDULE OF ACTIVITIES

## Corcoran Branch

For the Year Ended December 31, 2008

	Admin- istration	Facilities	Grounds Maintenance	Full Fee Preschool	Day Camp	21st Century Learning Centers Elementary	21st Century Learning Centers Summer	Total
<b>Revenues:</b>								
Grants/contracts	\$ 152,744	\$ -	\$ 223,622	\$ -	\$ -	\$ 157,587	\$ 117,786	\$ 651,739
Fundraising income	27,183	-	-	8,228	772	-	-	36,183
Parent fees	-	-	-	145,238	360	182	-	145,780
Program fees	-	-	-	-	17,158	748	-	17,906
Membership fees	-	-	-	-	-	-	-	-
Facility rental/summer camps	244	1,417	4,670	123	1,706	-	-	8,160
Other income	34,747	-	-	1,113	-	-	-	35,860
Total revenues	214,918	1,417	228,292	154,702	19,996	158,517	117,786	895,628
<b>Expenses:</b>								
Payroll	94,491	26,544	102,304	88,065	7,695	102,479	44,544	466,122
Payroll taxes	7,527	2,197	7,903	6,985	622	8,066	3,616	36,916
Employee benefits	7,487	3,593	21,165	14,490	849	13,773	6,195	67,552
Equipment and automobile	9,029	-	11,505	(4,808)	176	2,283	-	18,185
Food	380	8	507	2,642	514	-	-	4,051
Fundraising	9,860	-	-	2,310	-	-	-	12,170
Insurance	31,363	-	5,076	2,676	-	579	1,870	41,564
Office expense	6,235	5,078	2,428	191	43	40	902	14,917
Other	18,327	80	751	3,263	378	803	105	23,707
Professional services	20,323	2,310	8,793	2,627	231	6,520	38,240	79,044
Program supplies	640	82	362	2,998	1,358	10,390	9,965	25,795
Rent and utilities	5,435	57,599	22,229	-	70	5,374	6,740	97,447
Repairs and maintenance	-	13,044	18,654	-	-	750	-	32,448
Administration allocation	38,050	-	19,646	-	-	7,460	5,609	70,765
Total expenses	249,147	110,535	221,323	121,439	11,936	158,517	117,786	990,683
Change in net assets	\$ (34,229)	\$ (109,118)	\$ 6,969	\$ 33,263	\$ 8,060	\$ -	\$ -	\$ (95,055)

## Golden State YMCA

## SCHEDULE OF ACTIVITIES

## Corcoran Branch

For the Year Ended December 31, 2008

	21st Century Learning Centers Corcoran	ASES	21st Century Learning Centers High School	Youth and Government	Friday Night Live	Kate Boswell Senior Center	FRC	Total
<b>Revenues:</b>								
Grants/contracts	\$ 3,802	\$ 466,264	\$ 32,458	-	\$ -	\$ 38,120	\$ 130,240	\$ 670,884
Fundraising income	-	-	-	207	1,352	-	-	1,559
Parent fees	-	-	-	-	-	-	-	-
Program fees	-	-	-	-	-	-	-	-
Membership fees	-	-	-	-	-	-	-	-
Facility rental/summer camps	-	-	-	-	-	21,306	-	21,306
Other income	-	-	-	-	-	-	1,550	1,550
Total revenues	3,802	466,264	32,458	207	1,352	59,426	131,790	695,299
<b>Expenses:</b>								
Payroll	-	219,868	14,926	-	-	20,499	71,517	326,810
Payroll taxes	-	18,214	1,152	-	-	1,622	5,591	26,579
Employee benefits	-	25,602	2,073	-	-	2,354	9,622	39,651
Equipment and automobile	-	4,479	-	-	-	-	591	5,070
Food	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	790	-	16	806
Insurance	-	5,513	-	-	-	4,194	6,294	16,001
Office expense	-	2,983	-	-	-	508	4,799	8,290
Other	-	4,193	828	-	-	25	3,449	8,495
Professional services	-	20,932	9,258	-	-	1,107	2,722	34,019
Program supplies	3,802	130,621	2,378	2,728	-	25	6,052	145,606
Rent and utilities	-	10,742	487	-	-	17,759	6,124	35,112
Repairs and maintenance	-	897	-	-	-	1,054	3,034	4,985
Administration allocation	-	22,220	1,356	-	-	4,915	11,979	40,470
Total expenses	3,802	466,264	32,458	2,728	790	54,062	131,790	691,894
Change in net assets	\$ -	\$ -	\$ -	\$ (2,521)	\$ 562	\$ 5,364	\$ -	\$ 3,405

Golden State YMCA  
SCHEDULE OF ACTIVITIES  
 Corcoran Branch

For the Year Ended December 31, 2008

	FRC Kettleman City	Kettleman City Recreation	Youth and Adult Sports	Recreational Swimming	Swim Lessons	Health & Fitness	Total
<b>Revenues:</b>							
Grants/contracts	\$ 100,492	\$ 24,904	\$ -	\$ 34,966	\$ -	\$ -	\$ 160,362
Fundraising income	200	908	6,236	-	30	2,953	10,327
Parent fees	-	-	-	-	-	-	-
Program fees	-	-	30,662	14,063	4,831	8,324	57,880
Memberships fees	-	-	-	-	-	134,870	134,870
Facility rental/summer camps	-	4,811	4,158	-	4,520	-	13,489
Other income	(200)	2,455	365	-	1,479	-	4,099
Total revenues	100,492	33,078	41,421	49,029	10,860	146,147	381,027
<b>Expenses:</b>							
Payroll	56,243	16,251	32,557	32,506	6,621	12,708	156,886
Payroll taxes	4,633	1,372	2,667	2,851	589	1,079	13,191
Employee benefits	5,830	1,362	6,267	2,371	316	2,887	19,033
Equipment and automobile	80	-	-	-	-	-	80
Food	39	57	-	223	-	-	319
Fundraising	-	384	2,686	-	-	-	3,070
Insurance	-	1,512	-	2,094	-	-	3,606
Office expense	4,488	175	140	1,670	12	5	6,490
Other	5,841	374	670	595	763	2,862	11,105
Professional services	2,053	425	2,607	971	203	410	6,669
Program supplies	11,400	3,794	17,073	906	831	3,021	37,025
Rent and utilities	629	640	565	264	-	-	2,098
Repairs and maintenance	120	3,760	-	498	-	7,895	12,273
Administration allocation	9,136	2,972	-	4,495	932	-	17,535
Total expenses	100,492	33,078	65,232	49,444	10,267	30,867	289,380
Change in net assets	\$ -	\$ -	\$ (23,811)	\$ (415)	\$ 593	\$ 115,280	\$ 91,647

## Golden State YMCA

## SCHEDULE OF ACTIVITIES

Visalia Branch

For the Year Ended December 31, 2008

	Admin- istration	Printing/ Graphics	Facilities	Center Based Childcare	State Preschool	School Age	Facility, Equipment, Playground Grants	Total
<b>Revenues:</b>								
Grants/contracts	\$ 26,867	\$ -	\$ -	\$ 1,322,505	\$ 245,615	\$ 389,105	\$ 25,462	\$ 2,009,554
Fundraising income	41,882	-	-	8,197	290	4,574	6,000	60,943
Parent fees	-	-	-	154,850	924	968,006	-	1,123,780
Program fees	-	17,036	-	-	-	(103)	-	16,933
Membership fees	-	-	-	-	-	-	-	-
Facility rental/summer camps	-	-	15,799	3,190	-	(13,623)	-	5,366
Other income	177,458	-	30,512	2,287	416	4,291	-	214,964
Total revenues	246,207	17,036	46,311	1,491,029	247,245	1,352,250	31,462	3,431,540
<b>Expenses:</b>								
Payroll	204,459	10,110	21,913	818,456	111,170	581,677	-	1,747,785
Payroll taxes	15,160	839	1,554	65,823	8,948	47,444	-	139,768
Employee benefits	27,163	1,239	4,917	125,058	15,826	86,085	-	260,288
Equipment and automobile	764	-	9,909	28,343	3,057	21,480	10,505	74,058
Food	93	-	-	45,393	14,942	48,541	-	108,969
Fundraising	23,446	-	-	1,944	115	4,471	-	29,976
Insurance	(4,527)	-	2,448	20,674	5,130	18,926	-	42,651
Office expense	23,095	11,354	1,974	18,372	7,384	18,116	-	80,295
Other	127,773	29	478	6,947	2,587	12,200	-	150,014
Professional services	54,166	303	7,252	52,571	6,968	39,998	-	161,258
Program supplies	6,506	-	462	31,046	5,227	13,302	8,441	64,984
Rent and utilities	4,382	-	23,171	66,764	17,765	74,288	-	186,370
Repairs and maintenance	482	30,873	19,088	2,374	349	610	6,011	59,787
Administration allocation	(322,401)	-	(65,741)	229,727	48,618	150,135	2,975	43,313
Total expenses	160,561	54,747	27,425	1,513,492	248,086	1,117,273	27,932	3,149,516
Change in net assets	\$ 85,646	\$ (37,711)	\$ 18,886	\$ (22,463)	\$ (841)	\$ 234,977	\$ 3,530	\$ 282,024



## Golden State YMCA

## SCHEDULE OF ACTIVITIES

## Visalia Branch

For the Year Ended December 31, 2008

	STARS	21st Century Learning Centers Cohort 2	21st Century Learning Centers Cohort 3	21st Century Learning Centers Direct Grants	Woodlake ASES	21st Century Learning Centers High School	Total
Revenues:							
Grants/contracts	\$ -	\$ 95,425	\$ 141,983	\$ 114,234	\$ 356,250	\$ 259,976	\$ 967,868
Fundraising income	-	612	921	-	4,261	-	10,055
Parent fees	13,374	-	-	-	-	-	13,374
Program fees	-	4,549	102	-	578	-	5,229
Membership fees	-	-	-	-	-	-	-
Facility rental/summer camps	-	105	-	-	-	-	105
Other income	-	-	-	-	-	-	1,200
Total revenues	13,374	100,691	143,006	114,234	362,289	264,237	997,831
Expenses:							
Payroll	5,427	30,790	74,154	25,461	267,333	88,240	491,405
Payroll taxes	411	3,845	6,141	1,065	22,082	7,116	40,660
Employee benefits	1,742	5,052	7,952	3,146	24,666	11,664	54,222
Equipment and automobile	-	3,745	2,216	2,277	2,462	20,285	30,985
Food	-	5,219	970	1,030	2,330	886	10,435
Fundraising	-	389	632	-	-	-	1,021
Insurance	-	900	480	-	1,608	2,604	5,592
Office expense	48	3,726	1,110	1,474	5,314	2,038	13,710
Other	-	4,825	5,202	52	7,723	2,868	20,670
Professional services	163	8,871	9,725	70,162	76,295	66,410	231,626
Program supplies	17	20,347	22,352	2,104	17,133	17,695	79,648
Rent and utilities	-	3,161	3,870	458	3,853	-	11,342
Repairs and maintenance	-	400	1,224	1,566	2,006	21,671	26,867
Administration allocation	1,038	11,945	17,865	11,580	63,208	32,116	137,752
Total expenses	8,846	103,215	153,893	120,375	496,013	273,593	1,155,935
Change in net assets	\$ 4,528	\$ (2,524)	\$ (10,887)	\$ (6,141)	\$ (133,724)	\$ (9,356)	\$ (158,104)

## Golden State YMCA

## SCHEDULE OF ACTIVITIES

## Visalia Branch

For the Year Ended December 31, 2008

	21st Century Learning Centers	High School	Direct Grants	Visalia ASES	UCYC	Woodlake Recreation Center	Youth and Government	CARES Unrestricted	Total
<b>Revenues:</b>									
Grants/contracts	\$ 52,500	\$ -	\$ 67,599	\$ 16,455	\$ 10,000	\$ -	\$ -	\$ -	\$ 146,554
Fundraising income	-	-	4,261	79,327	6,910	4,000	500	-	94,998
Parent fees	-	-	-	-	-	-	-	-	-
Program fees	-	-	-	-	68	-	-	-	68
Memberships fees	-	-	-	-	-	-	-	-	-
Facility rental/summer camps	-	-	-	736	-	-	-	-	736
Other income	-	-	-	52	-	30,414	3,610	-	34,076
Total revenues	52,500	-	71,860	96,570	16,978	34,414	4,110	-	276,432
<b>Expenses:</b>									
Payroll	10,000	-	38,674	49,616	4,469	18,846	10,116	-	131,721
Payroll taxes	882	-	3,207	3,930	371	1,466	746	-	10,602
Employee benefits	2,622	-	4,329	7,207	362	2,170	3,887	-	20,577
Equipment and automobile	-	-	-	483	-	85	-	-	568
Food	-	-	-	(196)	-	-	-	-	(196)
Fundraising	-	-	-	24,384	-	-	-	-	24,384
Insurance	-	-	1,950	1,950	-	102	62	-	4,064
Office expense	-	-	426	1,939	687	1,563	15	-	4,630
Other	2,000	-	175	742	396	3,057	(78)	-	6,292
Professional services	34,853	-	1,980	1,726	134	772	(4,877)	-	34,588
Program supplies	-	-	4,120	2,702	105	1,908	-	-	8,835
Rent and utilities	-	-	20,533	845	3,005	498	2,870	-	27,751
Repairs and maintenance	-	-	327	359	-	-	-	-	686
Administration allocation	6,323	-	10,071	9,269	1,267	3,947	1,346	-	32,223
Total expenses	56,680	-	85,792	104,956	10,796	34,414	14,087	-	306,725
Change in net assets	\$ (4,180)	\$ -	\$ (13,932)	\$ (8,386)	\$ 6,182	\$ -	\$ (9,977)	\$ -	\$ (30,293)

## Golden State YMCA

## SCHEDULE OF ACTIVITIES

Visalia Branch

For the Year Ended December 31, 2008

	CARES OES Prevention	CARES OES Child ID	Youth Sports	Recreational Swimming	Camp TQ	Camp Millwood	Total
<b>Revenues:</b>							
Grants/contracts	\$ 50,856	\$ 7,747	\$ -	\$ -	\$ -	\$ -	\$ 58,603
Fundraising income	4,756	802	19,269	3,922	64,323	5,858	98,930
Parent fees	-	-	-	-	-	-	-
Program fees	-	-	36,058	3,263	381,298	579,386	1,000,005
Membership fees	-	-	-	-	-	-	-
Facility rental/summer camps	-	-	1,350	310	146,406	38,561	186,627
Other income	-	-	7,694	-	216	-	7,910
Total revenues	55,612	8,549	64,371	7,495	592,243	623,805	1,352,075
<b>Expenses:</b>							
Payroll	27,747	5,114	70,747	23,873	180,349	157,148	464,978
Payroll taxes	2,057	351	5,795	2,037	12,871	12,038	35,149
Employee benefits	7,434	883	9,651	1,838	36,048	18,300	74,154
Equipment and automobile	-	-	168	-	31,447	33,050	64,665
Food	-	-	-	-	2,655	(46)	2,609
Fundraising	-	-	1,126	-	10,763	32,642	44,531
Insurance	234	93	102	-	18,366	9,150	27,945
Office expense	2,501	2	3,259	205	17,613	16,917	40,497
Other	4,039	682	4,173	1,064	59,944	28,290	98,192
Professional services	1,333	334	(45,183)	(25,129)	114,250	129,209	174,814
Program supplies	1,025	-	20,257	1,806	21,565	7,690	52,343
Rent and utilities	3,001	278	480	-	65,619	75,038	144,416
Repairs and maintenance	-	-	112	-	23,151	13,206	36,469
Administration allocation	6,241	812	12,753	1,801	74,072	68,707	164,386
Total expenses	55,612	8,549	83,440	7,495	668,713	601,339	1,425,148
Change in net assets	\$ -	\$ -	\$ (19,069)	\$ -	\$ (76,470)	\$ 22,466	\$ (73,073)

Golden State YMCA  
CHILD DEVELOPMENT PROGRAMS - GENERAL INFORMATION  
 December 31, 2008

Organization name:	Golden State YMCA
Program name and contract number:	
CCTR-7469	General Child Care and Development
CCTR-8458	General Child Care and Development
CPRE-7450	State Preschool
CPRE-8441	State Preschool
CLTK-7105	Extended Day Care
CLTK-8100	Extended Day Care
CCAP-7493	Infant Toddler resource
CIMS-7744	Instructional Materials
CRPM-5095	Facilities Renovation and Repair
CRPM-6164	Facilities Renovation and Repair
CSCC-7322	CCDF School Age Resource
54-1853-0A	Child Care Food Program
N/A	21 <sup>st</sup> Century Community Learning Centers
Type of Organization:	Private Nonprofit Public Benefit Corporation
Address of Organization:	1200 N. Plaza Drive, Suite B, Visalia, CA 93291
Chief Executive Officer:	Tim Foster
Chief Financial Officer:	Lee Ann Hakl
Program Directors:	Rosemary Caso
Telephone number:	(559) 636-4429
Report covered:	January 1, 2008 through December 31, 2008
Days of operation:	252
Hours of operation:	Various

**AUDITED FINAL ATTENDANCE AND FISCAL REPORT**  
for Child Development Programs

Schedule 10

Agency Name: Golden State YMCA

Vendor No. 000000B712

Fiscal Year Ended: For the Period July 1, 2007 through June 30, 2008

Contract No. CCTR-7469

Independent Auditor's Name: R.J. Ricciardi, Inc.

SECTION I - CERTIFIED CHILDREN	EDP NO.	COLUMN A CUMULATIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUST- MENTS	COLUMN C CUMULATIVE FISCAL YEAR PER AUDIT	COLUMN D ADJUST-MENT FACTOR	COLUMN E ADJUSTED DAYS OF ENROLL- MENT PER AUDIT
<b>DAYS OF ENROLLMENT</b>						
Infants (up to 18 months)						
Full-time-plus	101	-	-	-	2.006	-
Full-time	103	1,352	-	1,352	1.700	2,298
Three-quarters-time	105	-	-	-	1.275	-
One-half-time	107	-	-	-	0.935	-
FCCH Infants (up to 18 months)						
Full-time-plus	101A	-	-	-	1.652	-
Full-time	103A	-	-	-	1.400	-
Three-quarters-time	105A	-	-	-	1.050	-
One-half-time	107A	-	-	-	0.770	-
Toddlers (18 up to 36 months)						
Full-time-plus	101B	-	-	-	1.652	-
Full-time	103B	5,103	-	5,103	1.400	7,144
Three-quarters-time	105B	-	-	-	1.050	-
One-half-time	107B	-	-	-	0.770	-
Three Years and Older						
Full-time-plus	111	-	-	-	1.180	-
Full-time	113	25,860	-	25,860	1.000	25,860
Three-quarters-time	115	184	-	184	0.750	138
One-half-time	117	320	-	320	0.550	176
Exceptional Needs						
Full-time-plus	121	-	-	-	1.416	-
Full-time	123	-	-	-	1.200	-
Three-quarters-time	125	-	-	-	0.900	-
One-half-time	127	-	-	-	0.660	-
Limited and Non-English Proficient						
Full-time-plus	131	-	-	-	1.298	-
Full-time	133	-	-	-	1.100	-
Three-quarters-time	135	-	-	-	0.825	-
One-half-time	137	-	-	-	0.605	-
Children at Risk of Abuse or Neglect						
Full-time-plus	141	-	-	-	1.298	-
Full-time	143	-	-	-	1.100	-
Three-quarters-time	145	-	-	-	0.825	-
One-half-time	147	-	-	-	0.605	-
Severely Handicapped						
Full-time-plus	151	-	-	-	1.770	-
Full-time	153	-	-	-	1.500	-
Three-quarters-time	155	-	-	-	1.125	-
One-half-time	157	-	-	-	0.825	-
<b>TOTAL DAYS OF ENROLLMENT</b>	190	32,819	-	32,819		35,617
<b>DAYS OF OPERATION</b>	169	252	-	252		
<b>DAYS OF ATTENDANCE</b>	179	32,818	-	32,818		

☐

NO NONCERTIFIED CHILDREN - Check this box and continue to Section III if no noncertified children were enrolled in the program.

**AUDITED FINAL ATTENDANCE AND FISCAL REPORT**

Schedule 11

**for Child Development Programs**

Agency Name: Golden State YMCA

Vendor No. 000000B712

Fiscal Year Ended: For the Period July 1, 2007 through June 30, 2008

Contract No. CCTR-7469

Independent Auditor's Name: R.J. Ricciardi, Inc.

SECTION II - NONCERTIFIED CHILDREN Report all children who were not certified but were served at the same site(s) as certified children.	EDP NO.	COLUMN A CUMULATIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUST- MENTS	COLUMN C CUMULATIVE FISCAL YEAR PER AUDIT	COLUMN D ADJUST-MENT FACTOR	COLUMN E ADJUSTED DAYS OF ENROLL- MENT PER AUDIT
<b>DAYS OF ENROLLMENT</b>						
Infants (up to 18 months)						
Full-time-plus	201	-	-	-	2.006	-
Full-time	203	-	-	-	1.700	-
Three-quarters-time	205	-	-	-	1.275	-
One-half-time	207	-	-	-	0.935	-
FCCH Infants (up to 18 months)						
Full-time-plus	201A	-	-	-	1.652	-
Full-time	203A	-	-	-	1.400	-
Three-quarters-time	205A	-	-	-	1.050	-
One-half-time	207A	-	-	-	0.770	-
Toddlers (18 up to 36 months)						
Full-time-plus	201B	-	-	-	1.652	-
Full-time	203B	-	-	-	1.400	-
Three-quarters-time	205B	-	-	-	1.050	-
One-half-time	207B	-	-	-	0.770	-
Three Years and Older						
Full-time-plus	211	-	-	-	1.180	-
Full-time	213	3,323	-	3,323	1.000	3,323
Three-quarters-time	215	-	-	-	0.750	-
One-half-time	217	644	-	644	0.550	354
Exceptional Needs						
Full-time-plus	221	-	-	-	1.416	-
Full-time	223	-	-	-	1.200	-
Three-quarters-time	225	-	-	-	0.900	-
One-half-time	227	-	-	-	0.660	-
Limited and Non-English Proficient						
Full-time-plus	231	-	-	-	1.298	-
Full-time	233	-	-	-	1.100	-
Three-quarters-time	235	-	-	-	0.825	-
One-half-time	237	-	-	-	0.605	-
Children at Risk of Abuse or Neglect						
Full-time-plus	241	-	-	-	1.298	-
Full-time	243	-	-	-	1.100	-
Three-quarters-time	245	-	-	-	0.825	-
One-half-time	247	-	-	-	0.605	-
Severely Handicapped						
Full-time-plus	251	-	-	-	1.770	-
Full-time	253	-	-	-	1.500	-
Three-quarters-time	255	-	-	-	1.125	-
One-half-time	257	-	-	-	0.825	-
<b>TOTAL DAYS OF ENROLLMENT</b>	290	3,967	-	3,967	1.0000000000	3,677

**AUDITED FINAL ATTENDANCE AND FISCAL REPORT**  
for Child Development Programs

Schedule 12

Agency Name: Golden State YMCA

Vendor No. 000000B712

Fiscal Year Ended: For the Period July 1, 2007 through June 30, 2008

Contract No. CCTR-7469

Independent Auditor's Name: R.J. Ricciardi, Inc.

SECTION III - REVENUE	EDP NO.	COLUMN A CUMULA-TIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUST- MENT INCREASE OR (DECREASE)	COLUMN C CUMULA-TIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME				
CCF/National School Lunch Program	302	\$ 19,088	\$ 6,268	\$ 25,356
Restricted income for operating costs	308	-	-	-
Maintenance of Effort	339	-	-	-
Other:	312	-	-	-
SUBTOTAL	310	19,088	6,268	25,356
TRANSFER FROM RESERVE FUND	311	-	-	-
FAMILY FEES FOR CERTIFIED CHILDREN				
State General Fund	329	47,251	-	47,251
Federal Fund	331	-	-	-
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS				
State General Fund	349	-	-	-
Federal Fund	350	-	-	-
NON-RESTRICTED INCOME				
Parent Fees for Noncertified Children	356	46,650	-	46,650
Cal Learn Program	358	-	-	-
Other: Tulare County	362	11,486	-	11,486
TOTAL REVENUE	390	\$ 124,475	\$ 6,268	\$ 130,743
SECTION IV - EXPENSES				
REIMBURSABLE EXPENSES				
Direct Payments to Providers (FCCH Only)	401	\$ -	\$ -	\$ -
1000 Certificated Salaries	402	368,454	-	368,454
2000 Classified Salaries	404	468,942	-	468,942
3000 Employee Benefits	406	189,223	-	189,223
4000 Books and Supplies	408	83,259	-	83,259
5000 Services and Other Operating Expenses	412	248,534	-	248,534
6100/6200 Other Approved Capital Outlay	413	-	-	-
6400 New Equipment (program-related)	414	-	-	-
6500 Equipment Replacement (program-related)	416	-	-	-
Depreciation or Use Allowance	439	-	-	-
Start-Up Expenses (service level exemption)	447	-	-	-
Start-Up/Close-Down Expenses (migrant)	449	-	-	-
Indirect Costs - Rate %:	459	-	-	-
NONREIMBURSABLE EXPENSES				
6100-6500 Nonreimbursable capital outlay	479	-	-	-
Other nonreimbursable expenses:	489	-	-	-
TOTAL EXPENSES	490	\$ 1,358,412	\$ -	\$ 1,358,412
TOTAL ADMINISTRATIVE COST (in Sec. IV)		\$ 163,450	\$ -	\$ 163,450

Independent Auditor's Certifications on meeting the requirements of the California Department of Education, Child Development Division:

Attendance records are being maintained as required (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

Attendance data reported in Column C of pages 1 and 2 agree with the original supporting records, such as sign-in/sign-out sheets and daily attendance records (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

COMMENTS:

**AUDITED FINAL ATTENDANCE AND FISCAL REPORT**  
for Child Development Programs

Schedule 13

Agency Name: Golden State YMCA

Vendor No. 000000B712

Fiscal Year Ended: For the Period July 1, 2008 through Dec. 31, 2008

Contract No. CCTR-8458

Independent Auditor's Name: R.J. Ricciardi, Inc.

SECTION I - CERTIFIED CHILDREN	EDP NO.	COLUMN A CUMULATIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUST- MENTS	COLUMN C CUMULATIVE FISCAL YEAR PER AUDIT	COLUMN D ADJUST-MENT FACTOR	COLUMN E ADJUSTED DAYS OF ENROLL- MENT PER AUDIT
<b>DAYS OF ENROLLMENT</b>						
Infants (up to 18 months)						
Full-time-plus	101	-	-	-	2.006	-
Full-time	103	677	-	677	1.700	1,151
Three-quarters-time	105	-	-	-	1.275	-
One-half-time	107	-	-	-	0.935	-
FCCH Infants (up to 18 months)						
Full-time-plus	101A	-	-	-	1.652	-
Full-time	103A	-	-	-	1.400	-
Three-quarters-time	105A	-	-	-	1.050	-
One-half-time	107A	-	-	-	0.770	-
Toddlers (18 up to 36 months)						
Full-time-plus	101B	-	-	-	1.652	-
Full-time	103B	3,891	-	3,891	1.400	5,447
Three-quarters-time	105B	-	-	-	1.050	-
One-half-time	107B	-	-	-	0.770	-
Three Years and Older						
Full-time-plus	111	-	-	-	1.180	-
Full-time	113	13,762	-	13,762	1.000	13,762
Three-quarters-time	115	14	-	14	0.750	11
One-half-time	117	327	-	327	0.550	180
Exceptional Needs						
Full-time-plus	121	-	-	-	1.416	-
Full-time	123	-	-	-	1.200	-
Three-quarters-time	125	-	-	-	0.900	-
One-half-time	127	-	-	-	0.660	-
Limited and Non-English Proficient						
Full-time-plus	131	-	-	-	1.298	-
Full-time	133	-	-	-	1.100	-
Three-quarters-time	135	-	-	-	0.825	-
One-half-time	137	-	-	-	0.605	-
Children at Risk of Abuse or Neglect						
Full-time-plus	141	-	-	-	1.298	-
Full-time	143	-	-	-	1.100	-
Three-quarters-time	145	-	-	-	0.825	-
One-half-time	147	-	-	-	0.605	-
Severely Handicapped						
Full-time-plus	151	-	-	-	1.770	-
Full-time	153	-	-	-	1.500	-
Three-quarters-time	155	-	-	-	1.125	-
One-half-time	157	-	-	-	0.825	-
<b>TOTAL DAYS OF ENROLLMENT</b>	190	18,671	-	18,671		20,551
<b>DAYS OF OPERATION</b>	169	126	-	126		
<b>DAYS OF ATTENDANCE</b>	179	18,644	-	18,644		

☐

NO NONCERTIFIED CHILDREN - Check this box and continue to Section III if no noncertified children were enrolled in the program.



**AUDITED FINAL ATTENDANCE AND FISCAL REPORT**  
for Child Development Programs

Schedule 14

Agency Name: Golden State YMCA

Vendor No. 000000B712

Fiscal Year Ended: For the Period July 1, 2008 through Dec. 31, 2008

Contract No. CCTR-8458

Independent Auditor's Name: R.J. Ricciardi, Inc.

SECTION II - NONCERTIFIED CHILDREN Report all children who were not certified but were served at the same site(s) as certified children.	EDP NO.	COLUMN A CUMULATIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUST- MENTS	COLUMN C CUMULATIVE FISCAL YEAR PER AUDIT	COLUMN D ADJUST-MENT FACTOR	COLUMN E ADJUSTED DAYS OF ENROLL- MENT PER AUDIT
<b>DAYS OF ENROLLMENT</b>						
Infants (up to 18 months)						
Full-time-plus	201	-	-	-	2.006	-
Full-time	203	-	-	-	1.700	-
Three-quarters-time	205	-	-	-	1.275	-
One-half-time	207	-	-	-	0.935	-
FCCH Infants (up to 18 months)						
Full-time-plus	201A	-	-	-	1.652	-
Full-time	203A	-	-	-	1.400	-
Three-quarters-time	205A	-	-	-	1.050	-
One-half-time	207A	-	-	-	0.770	-
Toddlers (18 up to 36 months)						
Full-time-plus	201B	-	-	-	1.652	-
Full-time	203B	-	-	-	1.400	-
Three-quarters-time	205B	-	-	-	1.050	-
One-half-time	207B	-	-	-	0.770	-
Three Years and Older						
Full-time-plus	211	-	-	-	1.180	-
Full-time	213	4,043	-	4,043	1.000	4,043
Three-quarters-time	215	-	-	-	0.750	-
One-half-time	217	347	-	347	0.550	191
Exceptional Needs						
Full-time-plus	221	-	-	-	1.416	-
Full-time	223	-	-	-	1.200	-
Three-quarters-time	225	-	-	-	0.900	-
One-half-time	227	-	-	-	0.660	-
Limited and Non-English Proficient						
Full-time-plus	231	-	-	-	1.298	-
Full-time	233	-	-	-	1.100	-
Three-quarters-time	235	-	-	-	0.825	-
One-half-time	237	-	-	-	0.605	-
Children at Risk of Abuse or Neglect						
Full-time-plus	241	-	-	-	1.298	-
Full-time	243	-	-	-	1.100	-
Three-quarters-time	245	-	-	-	0.825	-
One-half-time	247	-	-	-	0.605	-
Severely Handicapped						
Full-time-plus	251	-	-	-	1.770	-
Full-time	253	-	-	-	1.500	-
Three-quarters-time	255	-	-	-	1.125	-
One-half-time	257	-	-	-	0.825	-
<b>TOTAL DAYS OF ENROLLMENT</b>	290	4,390	-	4,390		4,234

**AUDITED FINAL ATTENDANCE AND FISCAL REPORT**  
for Child Development Programs

Schedule 15

Agency Name: Golden State YMCA

Vendor No. 000000B712

Fiscal Year Ended: For the Period July 1, 2008 through Dec. 31, 2008

Contract No. CCTR-8458

Independent Auditor's Name: R.J. Ricciardi, Inc.

SECTION III - REVENUE	EDP NO.	COLUMN A CUMULA-TIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUST- MENT INCREASE OR (DECREASE)	COLUMN C CUMULA-TIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME				
CCF/National School Lunch Program	302	\$ 4,648	\$ -	\$ 4,648
Restricted income for operating costs	308	-	-	-
Maintenance of Effort	339	-	-	-
Other:	312	-	-	-
SUBTOTAL	310	4,648	-	4,648
TRANSFER FROM RESERVE FUND	311	-	-	-
FAMILY FEES FOR CERTIFIED CHILDREN				
State General Fund	329	34,893	-	34,893
Federal Fund	331	-	-	-
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS				
State General Fund	349	-	-	-
Federal Fund	350	-	-	-
NON-RESTRICTED INCOME				
Parent Fees for Noncertified Children	356	29,655	-	29,655
Cal Learn Program	358	-	-	-
Other: Tulare County	362	10,175	-	10,175
TOTAL REVENUE	390	\$ 79,371	\$ -	\$ 79,371
SECTION IV - EXPENSES				
REIMBURSABLE EXPENSES				
Direct Payments to Providers (FCCH Only)	401	\$ -	\$ -	\$ -
1000 Certificated Salaries	402	214,679	-	214,679
2000 Classified Salaries	404	273,228	-	273,228
3000 Employee Benefits	406	106,186	-	106,186
4000 Books and Supplies	408	43,026	-	43,026
5000 Services and Other Operating Expenses	412	124,199	-	124,199
6100/6200 Other Approved Capital Outlay	413	-	-	-
6400 New Equipment (program-related)	414	-	-	-
6500 Equipment Replacement (program-related)	416	-	-	-
Depreciation or Use Allowance	439	-	-	-
Start-Up Expenses (service level exemption)	447	-	-	-
Start-Up/Close-Down Expenses (migrant)	449	-	-	-
Indirect Costs - - Rate %:	459	-	-	-
NONREIMBURSABLE EXPENSES				
6100-6500 Nonreimbursable capital outlay	479	-	-	-
Other nonreimbursable expenses:	489	-	-	-
TOTAL EXPENSES	490	\$ 761,318	\$ -	\$ 761,318
TOTAL ADMINISTRATIVE COST (in Sec. IV)		\$ 85,682	\$ -	\$ 85,682

Independent Auditor's Certifications on meeting the requirements of the California Department of Education, Child Development Division:

Attendance records are being maintained as required (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

Attendance data reported in Column C of pages 1 and 2 agree with the original supporting records, such as sign-in/sign-out sheets and daily attendance records (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

COMMENTS:

**AUDITED FINAL ATTENDANCE AND FISCAL REPORT**  
for State Preschool Programs

Schedule 16

Agency Name: Golden State YMCA

Vendor No. 000000B712

Fiscal Year Ended: For the Period July 1, 2007 through June 30, 2008

Contract No. CPRE-7450

Independent Auditor's Name: R.J. Ricciardi, Inc.

SECTION I - CERTIFIED CHILDREN	EDP NO.	COLUMN A CUMULA-TIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUST- MENT INCREASE OR (DECREASE)	COLUMN C CUMULA-TIVE FISCAL YEAR PER AUDIT
Days of Enrollment	190	12,119	-	12,119
Days of Operation	169	253	-	253
Days of Attendance	179	12,119	-	12,119
SECTION II - NONCERTIFIED CHILDREN				
<input type="checkbox"/> NO NONCERTIFIED CHILDREN - Check this box and continue to Section III if no noncertified children were enrolled in the program.				
Days of Enrollment	290	42	-	42

Independent Auditor's Certifications on meeting the requirements of the California Department of Education, Child Development Division:

Attendance records are being maintained as required (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

Attendance data reported in Column C agree with the original supporting records, such as sign-in/sign-out sheets and daily attendance records (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

COMMENTS:

# AUDITED FINAL ATTENDANCE AND FISCAL REPORT

Schedule 17

## for State Preschool Programs

Agency Name: Golden State YMCA

Vendor No. 000000B712

Fiscal Year Ended: For the Period July 1, 2007 through June 30, 2008

Contract No. CPRE-7450

Independent Auditor's Name: R.J. Ricciardi, Inc.

SECTION III - REVENUE	EDP NO.	COLUMN A CUMULA-TIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUST- MENT INCREASE OR (DECREASE)	COLUMN C CUMULA-TIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME				
Child Care Food/National School Lunch Program	302	\$ 6,127	\$ -	\$ 6,127
Restricted income for operating costs	308	-	-	-
Maintenance of Effort	339	-	-	-
Other:	312	-	-	-
SUBTOTAL	311	6,127	-	6,127
TRANSFER FROM RESERVE FUND	310	-	-	-
FAMILY FEES FOR CERTIFIED CHILDREN	329	-	-	-
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS	349	-	-	-
NON-RESTRICTED INCOME				
Parent Fees for Noncertified Children	356	-	-	-
Cal Learn Program	306	-	-	-
Head Start Funds	360	-	-	-
Other:	362	-	-	-
TOTAL REVENUE	390	\$ 6,127	\$ -	\$ 6,127
SECTION IV - EXPENSES				
REIMBURSABLE EXPENSES				
1000 Certificated Salaries		\$ 60,922	\$ -	\$ 60,922
2000 Classified Salaries		77,538	-	77,538
3000 Employee Benefits		28,329	-	28,329
4000 Books and Supplies		26,295	-	26,295
5000 Services and Other Operating Expenses		55,088	-	55,088
6100/6200 Other Approved Capital Outlay		-	-	-
6400 New Equipment (program-related)		-	-	-
6500 Equipment Replacement (program-related)		-	-	-
Depreciation or Use Allowance		-	-	-
Start-Up Expenses (service level exemption)		-	-	-
Indirect Costs - - Rate %:		-	-	-
NONREIMBURSABLE EXPENSES				
6100-6500 Nonreimbursable capital outlay		-	-	-
Other nonreimbursable expenses:		-	-	-
TOTAL EXPENSES		\$ 248,172	\$ -	\$ 248,172
TOTAL ADMINISTRATIVE COST (included in section IV above)		\$ 29,554	\$ -	\$ 29,554

COMMENTS:

# AUDITED FINAL ATTENDANCE AND FISCAL REPORT

Schedule 18

## for State Preschool Programs

Agency Name: Golden State YMCA

Vendor No. 000000B712

Fiscal Year Ended: For the Period July 1, 2008 through Dec. 31, 2008

Contract No. CPRE-8441

Independent Auditor's Name: R.J. Ricciardi, Inc.

SECTION I - CERTIFIED CHILDREN	EDP NO.	COLUMN A CUMULA-TIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUST- MENT INCREASE OR (DECREASE)	COLUMN C CUMULA-TIVE FISCAL YEAR PER AUDIT
Days of Enrollment	190	5,651	-	5,651
Days of Operation	169	126	-	126
Days of Attendance	179	5,651	-	5,651
SECTION II - NONCERTIFIED CHILDREN				
<input checked="" type="checkbox"/> NO NONCERTIFIED CHILDREN - Check this box and continue to Section III if no noncertified children were enrolled in the program.				
Days of Enrollment	290	-	-	-

Independent Auditor's Certifications on meeting the requirements of the California Department of Education, Child Development Division:

Attendance records are being maintained as required (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

Attendance data reported in Column C agree with the original supporting records, such as sign-in/sign-out sheets and daily attendance records (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

COMMENTS:

**AUDITED FINAL ATTENDANCE AND FISCAL REPORT**  
for State Preschool Programs

Schedule 19

Agency Name: Golden State YMCA

Vendor No. 000000B712

Fiscal Year Ended: For the Period July 1, 2008 through Dec. 31, 2008

Contract No. CPRE-8441

Independent Auditor's Name: R.J. Ricciardi, Inc.

SECTION III - REVENUE	EDP NO.	COLUMN A CUMULA-TIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUST- MENT INCREASE OR (DECREASE)	COLUMN C CUMULA-TIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME				
Child Care Food/National School Lunch Program	302	\$ 3,241	\$ -	\$ 3,241
Restricted income for operating costs	308	-	-	-
Maintenance of Effort	339	-	-	-
Other:	312	-	-	-
SUBTOTAL	311	3,241	-	3,241
TRANSFER FROM RESERVE FUND	310	-	-	-
FAMILY FEES FOR CERTIFIED CHILDREN	329	-	-	-
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS	349	-	-	-
NON-RESTRICTED INCOME				
Parent Fees for Noncertified Children	356	-	-	-
Cal Learn Program	306	-	-	-
Head Start Funds	360	-	-	-
Other:	362	-	-	-
TOTAL REVENUE	390	\$ 3,241	\$ -	\$ 3,241
SECTION IV - EXPENSES				
REIMBURSABLE EXPENSES				
1000 Certificated Salaries		\$ 27,282	\$ -	\$ 27,282
2000 Classified Salaries		34,722	-	34,722
3000 Employee Benefits		14,420	-	14,420
4000 Books and Supplies		11,328	-	11,328
5000 Services and Other Operating Expenses		28,913	-	28,913
6100/6200 Other Approved Capital Outlay		-	-	-
6400 New Equipment (program-related)		-	-	-
6500 Equipment Replacement (program-related)		-	-	-
Depreciation or Use Allowance		-	-	-
Start-Up Expenses (service level exemption)		-	-	-
Indirect Costs - - Rate %:		-	-	-
NONREIMBURSABLE EXPENSES				
6100-6500 Nonreimbursable capital outlay		-	-	-
Other nonreimbursable expenses:		-	-	-
TOTAL EXPENSES		\$ 116,665	\$ -	\$ 116,665
TOTAL ADMINISTRATIVE COST (included in section IV above)		\$ 14,735	\$ -	\$ 14,735

COMMENTS:

# AUDITED FINAL ATTENDANCE AND FISCAL REPORT

Schedule 20

for School Age Community Child Care Services - Days

Agency Name: Golden State YMCA

Vendor No. 000000B712

Fiscal Year Ended: For the Period July 1, 2007 through June 30, 2008

Contract No. CLTK-7105

Independent Auditor's Name: R.J. Ricciardi, Inc.

SECTION I - CERTIFIED CHILDREN	EDP NO.	COLUMN A CUMULATIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUST- MENTS	COLUMN C CUMULATIVE FISCAL YEAR PER AUDIT	COLUMN D ADJUST-MENT FACTOR	COLUMN E ADJUSTED DAYS OF ENROLL- MENT PER AUDIT
<b>DAYS OF ENROLLMENT</b>						
Kindergarten through Grade 9						
Full-time-plus	112	-	-	-	1.500	-
Full-time	114	4,097	-	4,097	1.000	4,097
Three-quarters-time	116	4,628	-	4,628	0.750	3,471
One-half-time	118	21,317	-	21,317	0.500	10,659
One-quarter-time	119	9,369	-	9,369	0.250	2,342
Exceptional Needs						
Full-time-plus	121	-	-	-	1.800	-
Full-time	123	-	-	-	1.200	-
Three-quarters-time	125	-	-	-	0.900	-
One-half-time	127	-	-	-	0.600	-
One-quarter-time	129	178	-	178	0.300	53
Limited and Non-English Proficient						
Full-time-plus	131	-	-	-	1.650	-
Full-time	133	-	-	-	1.100	-
Three-quarters-time	135	-	-	-	0.825	-
One-half-time	137	-	-	-	0.550	-
One-quarter-time	139	-	-	-	0.275	-
Children at Risk of Abuse or Neglect						
Full-time-plus	141	-	-	-	1.650	-
Full-time	143	-	-	-	1.100	-
Three-quarters-time	145	-	-	-	0.825	-
One-half-time	147	-	-	-	0.550	-
One-quarter-time	149	-	-	-	0.275	-
Severely Handicapped						
Full-time-plus	151	-	-	-	2.250	-
Full-time	153	-	-	-	1.500	-
Three-quarters-time	155	-	-	-	1.125	-
One-half-time	157	-	-	-	0.750	-
One-quarter-time	159	-	-	-	0.375	-
<b>TOTAL DAYS OF ENROLLMENT</b>	190	39,589	-	39,589		20,622
<b>DAYS OF OPERATION</b>	169	252	-	252		
<b>DAYS OF ATTENDANCE</b>	179	39,588	-	39,588		

☐

NO NONCERTIFIED CHILDREN - Check this box and continue to Section III if no noncertified children were enrolled in the program.

**AUDITED FINAL ATTENDANCE AND FISCAL REPORT**

Schedule 21

**for School Age Community Child Care Services - Days**

Agency Name: Golden State YMCA

Vendor No. 000000B712

Fiscal Year Ended: For the Period July 1, 2007 through June 30, 2008

Contract No. CLTK-7105

Independent Auditor's Name: R.J. Ricciardi, Inc.

SECTION II - NONCERTIFIED CHILDREN Report all children who were not certified but were served at the same site(s) as certified children.	EDP NO.	COLUMN A CUMULATIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUST- MENTS	COLUMN C CUMULATIVE FISCAL YEAR PER AUDIT	COLUMN D ADJUST-MENT FACTOR	COLUMN E ADJUSTED DAYS OF ENROLL- MENT PER AUDIT
<b>DAYS OF ENROLLMENT</b>						
Kindergarten through Grade 9						
Full-time-plus	112	-	-	-	1.500	-
Full-time	114	5,526	-	5,526	1.000	5,526
Three-quarters-time	116	-	-	-	0.750	-
One-half-time	118	59,257	-	59,257	0.500	29,629
One-quarter-time	119	-	-	-	0.250	-
Exceptional Needs						
Full-time-plus	121	-	-	-	1.800	-
Full-time	123	-	-	-	1.200	-
Three-quarters-time	125	-	-	-	0.900	-
One-half-time	127	-	-	-	0.600	-
One-quarter-time	129	-	-	-	0.300	-
Limited and Non-English Proficient						
Full-time-plus	131	-	-	-	1.650	-
Full-time	133	-	-	-	1.100	-
Three-quarters-time	135	-	-	-	0.825	-
One-half-time	137	-	-	-	0.550	-
One-quarter-time	139	-	-	-	0.275	-
Children at Risk of Abuse or Neglect						
Full-time-plus	141	-	-	-	1.650	-
Full-time	143	-	-	-	1.100	-
Three-quarters-time	145	-	-	-	0.825	-
One-half-time	147	-	-	-	0.550	-
One-quarter-time	149	-	-	-	0.275	-
Severely Handicapped						
Full-time-plus	151	-	-	-	2.250	-
Full-time	153	-	-	-	1.500	-
Three-quarters-time	155	-	-	-	1.125	-
One-half-time	157	-	-	-	0.750	-
One-quarter-time	159	-	-	-	0.375	-
<b>TOTAL DAYS OF ENROLLMENT</b>	190	64,783	-	64,783		35,155



# AUDITED FINAL ATTENDANCE AND FISCAL REPORT

Schedule 22

for School Age Community Child Care Services - Days

Agency Name: Golden State YMCA

Vendor No. 000000B712

Fiscal Year Ended: For the Period July 1, 2007 through June 30, 2008

Contract No. CLTK-7105

Independent Auditor's Name: R.J. Ricciardi, Inc.

SECTION III - REVENUE	EDP NO.	COLUMN A CUMULA-TIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUST- MENT INCREASE OR (DECREASE)	COLUMN C CUMULA-TIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME				
CCF/National School Lunch Program	302	\$ 23,889	\$ 3,653	\$ 27,542
Restricted income for operating costs	308	-	-	-
Maintenance of Effort	339	-	-	-
Other:	312	-	-	-
SUBTOTAL	310	23,889	3,653	27,542
TRANSFER FROM RESERVE FUND	311	-	-	-
FAMILY FEES FOR CERTIFIED CHILDREN	329	39,714	-	39,714
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS	349	-	-	-
NON-RESTRICTED INCOME				
Parent Fees for Noncertified Children	356	692,960	-	692,960
Cal Learn Program	358	-	-	-
Other: Tulare Co. & Orange Co.	362	173,327	-	173,327
TOTAL REVENUE	390	\$ 929,890	\$ 3,653	\$ 933,543
SECTION IV - EXPENSES				
REIMBURSABLE EXPENSES				
1000 Certificated Salaries	402	\$ 362,118	\$ -	\$ 362,118
2000 Classified Salaries	404	460,877	-	460,877
3000 Employee Benefits	406	183,244	-	183,244
4000 Books and Supplies	408	92,880	-	92,880
5000 Services and Other Operating Expenses	412	295,286	-	295,286
6100/6200 Other Approved Capital Outlay	413	-	-	-
6400 New Equipment (program-related)	414	-	-	-
6500 Equipment Replacement (program-related)	416	-	-	-
Depreciation or Use Allowance	439	-	-	-
Start-Up/Close-Down Expenses (migrant)	449	-	-	-
Indirect Costs - - Rate %:	459	-	-	-
NONREIMBURSABLE EXPENSES				
6100-6500 Nonreimbursable capital outlay	479	-	-	-
Other nonreimbursable expenses:	489	-	-	-
TOTAL EXPENSES	490	\$ 1,394,405	\$ -	\$ 1,394,405
TOTAL ADMINISTRATIVE COST (in Sec. IV)		\$ 180,933	\$ -	\$ 180,933

Independent Auditor's Certifications on meeting the requirements of the California Department of Education, Child Development Division:

Attendance records are being maintained as required (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

Attendance data reported in Column C of pages 1 and 2 agree with the original supporting records, such as sign-in/sign-out sheets and daily attendance records (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

COMMENTS:

# AUDITED FINAL ATTENDANCE AND FISCAL REPORT

Schedule 23

for School Age Community Child Care Services - Days

Agency Name: Golden State YMCA

Vendor No. 000000B712

Fiscal Year Ended: For the Period July 1, 2008 through Dec. 31, 2008

Contract No. CLTK-8100

Independent Auditor's Name: R.J. Ricciardi, Inc.

SECTION I - CERTIFIED CHILDREN	EDP NO.	COLUMN A CUMULATIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUST- MENTS	COLUMN C CUMULATIVE FISCAL YEAR PER AUDIT	COLUMN D ADJUST-MENT FACTOR	COLUMN E ADJUSTED DAYS OF ENROLL- MENT PER AUDIT
<b>DAYS OF ENROLLMENT</b>						
Kindergarten through Grade 9						
Full-time-plus	112	-	-	-	1.500	-
Full-time	114	631	-	631	1.000	631
Three-quarters-time	116	1,767	-	1,767	0.750	1,325
One-half-time	118	8,670	-	8,670	0.500	4,335
One-quarter-time	119	3,238	-	3,238	0.250	810
Exceptional Needs						
Full-time-plus	121	-	-	-	1.800	-
Full-time	123	-	-	-	1.200	-
Three-quarters-time	125	-	-	-	0.900	-
One-half-time	127	15	-	15	0.600	9
One-quarter-time	129	85	-	85	0.300	26
Limited and Non-English Proficient						
Full-time-plus	131	-	-	-	1.650	-
Full-time	133	-	-	-	1.100	-
Three-quarters-time	135	-	-	-	0.825	-
One-half-time	137	-	-	-	0.550	-
One-quarter-time	139	-	-	-	0.275	-
Children at Risk of Abuse or Neglect						
Full-time-plus	141	-	-	-	1.650	-
Full-time	143	-	-	-	1.100	-
Three-quarters-time	145	-	-	-	0.825	-
One-half-time	147	-	-	-	0.550	-
One-quarter-time	149	-	-	-	0.275	-
Severely Handicapped						
Full-time-plus	151	-	-	-	2.250	-
Full-time	153	-	-	-	1.500	-
Three-quarters-time	155	-	-	-	1.125	-
One-half-time	157	-	-	-	0.750	-
One-quarter-time	159	-	-	-	0.375	-
<b>TOTAL DAYS OF ENROLLMENT</b>	190	14,406	-	14,406		7,135
<b>DAYS OF OPERATION</b>	169	126	-	126		
<b>DAYS OF ATTENDANCE</b>	179	14,406	-	14,406		

☐

NO NONCERTIFIED CHILDREN - Check this box and continue to Section III if no noncertified children were enrolled in the program.

**AUDITED FINAL ATTENDANCE AND FISCAL REPORT**

Schedule 24

for School Age Community Child Care Services - Days

Agency Name: Golden State YMCA

Vendor No. 000000B712

Fiscal Year Ended: For the Period July 1, 2008 through Dec. 31, 2008

Contract No. CLTK-8100

Independent Auditor's Name: R.J. Ricciardi, Inc.

SECTION II - NONCERTIFIED CHILDREN Report all children who were not certified but were served at the same site(s) as certified children.	EDP NO.	COLUMN A CUMULATIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUST- MENTS	COLUMN C CUMULATIVE FISCAL YEAR PER AUDIT	COLUMN D ADJUST-MENT FACTOR	COLUMN E ADJUSTED DAYS OF ENROLL- MENT PER AUDIT
<b>DAYS OF ENROLLMENT</b>						
Kindergarten through Grade 9						
Full-time-plus	112	-	-	-	1.500	-
Full-time	114	870	-	870	1.000	870
Three-quarters-time	116	-	-	-	0.750	-
One-half-time	118	25,952	-	25,952	0.500	12,976
One-quarter-time	119	-	-	-	0.250	-
Exceptional Needs						
Full-time-plus	121	-	-	-	1.800	-
Full-time	123	-	-	-	1.200	-
Three-quarters-time	125	-	-	-	0.900	-
One-half-time	127	-	-	-	0.600	-
One-quarter-time	129	-	-	-	0.300	-
Limited and Non-English Proficient						
Full-time-plus	131	-	-	-	1.650	-
Full-time	133	-	-	-	1.100	-
Three-quarters-time	135	-	-	-	0.825	-
One-half-time	137	-	-	-	0.550	-
One-quarter-time	139	-	-	-	0.275	-
Children at Risk of Abuse or Neglect						
Full-time-plus	141	-	-	-	1.650	-
Full-time	143	-	-	-	1.100	-
Three-quarters-time	145	-	-	-	0.825	-
One-half-time	147	-	-	-	0.550	-
One-quarter-time	149	-	-	-	0.275	-
Severely Handicapped						
Full-time-plus	151	-	-	-	2.250	-
Full-time	153	-	-	-	1.500	-
Three-quarters-time	155	-	-	-	1.125	-
One-half-time	157	-	-	-	0.750	-
One-quarter-time	159	-	-	-	0.375	-
<b>TOTAL DAYS OF ENROLLMENT</b>	190	26,822	-	26,822		13,846

## AUDITED FINAL ATTENDANCE AND FISCAL REPORT

Schedule 25

for School Age Community Child Care Services - Days

Agency Name: Golden State YMCAVendor No. 000000B712Fiscal Year Ended: For the Period July 1, 2008 through Dec. 31, 2008Contract No. CLTK-8100Independent Auditor's Name: R.J. Ricciardi, Inc.

SECTION III - REVENUE	EDP NO.	COLUMN A CUMULA-TIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUST- MENT INCREASE OR (DECREASE)	COLUMN C CUMULA-TIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME				
CCF/National School Lunch Program	302	\$ 14,340	\$ -	\$ 14,340
Restricted income for operating costs	308	-	-	-
Maintenance of Effort	339	-	-	-
Other:	312	-	-	-
SUBTOTAL	310	14,340	-	14,340
TRANSFER FROM RESERVE FUND	311	-	-	-
FAMILY FEES FOR CERTIFIED CHILDREN	329	15,901	-	15,901
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS	349	-	-	-
NON-RESTRICTED INCOME				
Parent Fees for Noncertified Children	356	328,241	-	328,241
Cal Learn Program	358	-	-	-
Other: Tulare	362	105,339	-	105,339
TOTAL REVENUE	390	\$ 463,821	\$ -	\$ 463,821
SECTION IV - EXPENSES				
REIMBURSABLE EXPENSES				
1000 Certificated Salaries	402	\$ 126,601	\$ -	\$ 126,601
2000 Classified Salaries	404	161,129	-	161,129
3000 Employee Benefits	406	63,207	-	63,207
4000 Books and Supplies	408	37,362	-	37,362
5000 Services and Other Operating Expenses	412	85,031	-	85,031
6100/6200 Other Approved Capital Outlay	413	-	-	-
6400 New Equipment (program-related)	414	-	-	-
6500 Equipment Replacement (program-related)	416	-	-	-
Depreciation or Use Allowance	439	-	-	-
Start-Up/Close-Down Expenses (migrant)	449	-	-	-
Indirect Costs - - Rate %:	459	-	-	-
NONREIMBURSABLE EXPENSES				
6100-6500 Nonreimbursable capital outlay	479	-	-	-
Other nonreimbursable expenses:	489	-	-	-
TOTAL EXPENSES	490	\$ 473,330	\$ -	\$ 473,330
TOTAL ADMINISTRATIVE COST (in Sec. IV)		\$ 51,300	\$ -	\$ 51,300

Independent Auditor's Certifications on meeting the requirements of the California Department of Education, Child Development Division:

Attendance records are being maintained as required (check YES or NO):

☒ YES☐ NO - Explain any discrepancies.

Attendance data reported in Column C of pages 1 and 2 agree with the original supporting records, such as sign-in/sign-out sheets and daily attendance records (check YES or NO):

☒ YES☐ NO - Explain any discrepancies.

COMMENTS:

**AUDITED FINAL REVENUE AND EXPENDITURE REPORT**  
for Support Contracts

Schedule 26

Agency Name: Golden State YMCA

Vendor No. 000000B712

Fiscal Year Ended: For the Period July 1, 2007 through June 30, 2008

Contract No. CCAP-7493

Independent Auditor's Name: R.J. Ricciardi, Inc.

	COLUMN A CUMULA-TIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUST- MENT INCREASE OR (DECREASE)	COLUMN C CUMULA-TIVE FISCAL YEAR PER AUDIT
<b>SECTION I - REVENUE</b>			
RESTRICTED PROGRAM INCOME			
Child Care Food/National School Lunch Program	\$ -	\$ -	\$ -
Cal Learn Program	-	-	-
Restricted income for operating costs	-	-	-
Maintenance of Effort	-	-	-
Other:	-	-	-
Subtotal Restricted Program Income	-	-	-
FAMILY FEES FOR CERTIFIED CHILDREN	-	-	-
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS	-	-	-
NON-RESTRICTED INCOME			
Parent fees for noncertified children	-	-	-
Other:	-	-	-
Subtotal Revenue for Current Fiscal Year	-	-	-
Revenue Earned in Prior Years	-	-	-
<b>TOTAL REVENUE</b>	\$ -	\$ -	\$ -
<b>SECTION II - EXPENDITURES</b>			
REIMBURSABLE			
1000 Certificated Salaries	\$ -	\$ -	\$ -
2000 Classified Salaries	-	-	-
3000 Employee Benefits	-	-	-
4000 Books and Supplies	2,852	-	2,852
5000 Services and Other Operating Expenses	-	-	-
6100/6200 Other Approved Capital Outlay	-	-	-
6400 New Equipment (program-related)	-	-	-
6500 Equipment Replacement (program-related)	-	-	-
Depreciation or Use Allowance	-	-	-
Indirect Costs - - Rate %:	-	-	-
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay	-	-	-
Other nonreimbursable expenses:	-	-	-
Subtotal Expenses for Current Fiscal Year	2,852	-	2,852
Expenses Incurred in Prior Years	-	-	-
<b>TOTAL EXPENSES</b>	\$ 2,852	\$ -	\$ 2,852
<b>TOTAL ADMINISTRATIVE COST</b> (included in section II above)	\$ -	\$ -	\$ -

COMMENTS:

# AUDITED FINAL REVENUE AND EXPENDITURE REPORT

Schedule 27

## for Support Contracts

Agency Name: Golden State YMCA

Vendor No. 000000B712

Fiscal Year Ended: For the Period July 1, 2007 through June 30, 2008

Contract No. CIMS-7744

Independent Auditor's Name: R.J. Ricciardi, Inc.

SECTION I - REVENUE	COLUMN A CUMULA-TIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUST- MENT INCREASE OR (DECREASE)	COLUMN C CUMULA-TIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME			
Child Care Food/National School Lunch Program	\$ -	\$ -	\$ -
Cal Learn Program	-	-	-
Restricted income for operating costs	-	-	-
Maintenance of Effort	-	-	-
Other:	-	-	-
Subtotal Restricted Program Income	-	-	-
FAMILY FEES FOR CERTIFIED CHILDREN	-	-	-
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS	-	-	-
NON-RESTRICTED INCOME			
Parent fees for noncertified children	-	-	-
Other:	-	-	-
Subtotal Revenue for Current Fiscal Year	-	-	-
Revenue Earned in Prior Years	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -
SECTION II - EXPENDITURES			
REIMBURSABLE			
1000 Certificated Salaries	\$ -	\$ -	\$ -
2000 Classified Salaries	-	-	-
3000 Employee Benefits	-	-	-
4000 Books and Supplies	3,464	-	3,464
5000 Services and Other Operating Expenses	-	-	-
6100/6200 Other Approved Capital Outlay	-	-	-
6400 New Equipment (program-related)	-	-	-
6500 Equipment Replacement (program-related)	-	-	-
Depreciation or Use Allowance	-	-	-
Indirect Costs - - Rate %:	-	-	-
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay	-	-	-
Other nonreimbursable expenses:	-	-	-
Subtotal Expenses for Current Fiscal Year	3,464	-	3,464
Expenses Incurred in Prior Years	-	-	-
TOTAL EXPENSES	\$ 3,464	\$ -	\$ 3,464
TOTAL ADMINISTRATIVE COST (included in section II above)	\$ -	\$ -	\$ -

COMMENTS:

# AUDITED FINAL REVENUE AND EXPENDITURE REPORT

Schedule 28

## for Support Contracts

Agency Name: Golden State YMCA

Vendor No. 000000B712

Fiscal Year Ended: For the Period May 15, 2006 through June 30, 2008

Contract No. CRPM-5095

Independent Auditor's Name: R.J. Ricciardi, Inc.

SECTION I - REVENUE	COLUMN A CUMULA-TIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUST- MENT INCREASE OR (DECREASE)	COLUMN C CUMULA-TIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME			
Child Care Food/National School Lunch Program	\$ -	\$ -	\$ -
Cal Learn Program	-	-	-
Restricted income for operating costs	-	-	-
Maintenance of Effort	-	-	-
Other:	-	-	-
Subtotal Restricted Program Income	-	-	-
FAMILY FEES FOR CERTIFIED CHILDREN	-	-	-
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS	-	-	-
NON-RESTRICTED INCOME			
Parent fees for noncertified children	-	-	-
Other:	-	-	-
Subtotal Revenue for Current Fiscal Year	-	-	-
Revenue Earned in Prior Years	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -
SECTION II - EXPENDITURES			
REIMBURSABLE			
1000 Certificated Salaries	\$ -	\$ -	\$ -
2000 Classified Salaries	-	-	-
3000 Employee Benefits	-	-	-
4000 Books and Supplies	-	-	-
5000 Services and Other Operating Expenses	-	-	-
6100/6200 Other Approved Capital Outlay	-	-	-
6400 New Equipment (program-related)	-	-	-
6500 Equipment Replacement (program-related)	25,000	-	25,000
Depreciation or Use Allowance	-	-	-
Indirect Costs - - Rate %:	-	-	-
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay	-	-	-
Other nonreimbursable expenses:	-	-	-
Subtotal Expenses for Current Fiscal Year	25,000	-	25,000
Expenses Incurred in Prior Years	-	-	-
TOTAL EXPENSES	\$ 25,000	\$ -	\$ 25,000
TOTAL ADMINISTRATIVE COST (included in section II above)	\$ 2,807	\$ -	\$ 2,807

COMMENTS:



**AUDITED FINAL REVENUE AND EXPENDITURE REPORT**  
for Support Contracts

Schedule 29

Agency Name: Golden State YMCA

Vendor No. 000000B712

Fiscal Year Ended: For the Period June 1, 2007 through Dec. 31, 2008

Contract No. CRPM-6164

Independent Auditor's Name: R.J. Ricciardi, Inc.

SECTION I - REVENUE	COLUMN A CUMULA-TIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUST- MENT INCREASE OR (DECREASE)	COLUMN C CUMULA-TIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME			
Child Care Food/National School Lunch Program	\$ -	\$ -	\$ -
Cal Learn Program	-	-	-
Restricted income for operating costs	-	-	-
Maintenance of Effort	-	-	-
Other:	-	-	-
Subtotal Restricted Program Income	-	-	-
FAMILY FEES FOR CERTIFIED CHILDREN	-	-	-
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS	-	-	-
NON-RESTRICTED INCOME			
Parent fees for noncertified children	-	-	-
Other:	-	-	-
Subtotal Revenue for Current Fiscal Year	-	-	-
Revenue Earned in Prior Years	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -
SECTION II - EXPENDITURES			
REIMBURSABLE			
1000 Certificated Salaries	\$ -	\$ -	\$ -
2000 Classified Salaries	-	-	-
3000 Employee Benefits	-	-	-
4000 Books and Supplies	-	-	-
5000 Services and Other Operating Expenses	-	-	-
6100/6200 Other Approved Capital Outlay	-	-	-
6400 New Equipment (program-related)	-	-	-
6500 Equipment Replacement (program-related)	2,590	-	2,590
Depreciation or Use Allowance	-	-	-
Indirect Costs - - Rate %:	-	-	-
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay	-	-	-
Other nonreimbursable expenses:	-	-	-
Subtotal Expenses for Current Fiscal Year	2,590	-	2,590
Expenses Incurred in Prior Years	-	-	-
TOTAL EXPENSES	\$ 2,590	\$ -	\$ 2,590
TOTAL ADMINISTRATIVE COST (included in section II above)	\$ -	\$ -	\$ -

COMMENTS:



# AUDITED FINAL REVENUE AND EXPENDITURE REPORT

Schedule 30

## for Support Contracts

Agency Name: Golden State YMCA

Vendor No. 000000B712

Fiscal Year Ended: For the Period July 1, 2007 through June 30, 2008

Contract No. CSCC-7322

Independent Auditor's Name: R.J. Ricciardi, Inc.

SECTION I - REVENUE	COLUMN A CUMULA-TIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUST- MENT INCREASE OR (DECREASE)	COLUMN C CUMULA-TIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME			
Child Care Food/National School Lunch Program	\$ -	\$ -	\$ -
Cal Learn Program	-	-	-
Restricted income for operating costs	-	-	-
Maintenance of Effort	-	-	-
Other:	-	-	-
Subtotal Restricted Program Income	-	-	-
FAMILY FEES FOR CERTIFIED CHILDREN	-	-	-
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS	-	-	-
NON-RESTRICTED INCOME			
Parent fees for noncertified children	-	-	-
Other:	-	-	-
Subtotal Revenue for Current Fiscal Year	-	-	-
Revenue Earned in Prior Years	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -
SECTION II - EXPENDITURES			
REIMBURSABLE			
1000 Certificated Salaries	\$ -	\$ -	\$ -
2000 Classified Salaries	-	-	-
3000 Employee Benefits	-	-	-
4000 Books and Supplies	2,904	-	2,904
5000 Services and Other Operating Expenses	-	-	-
6100/6200 Other Approved Capital Outlay	-	-	-
6400 New Equipment (program-related)	-	-	-
6500 Equipment Replacement (program-related)	-	-	-
Depreciation or Use Allowance	-	-	-
Indirect Costs - - Rate %:	-	-	-
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay	-	-	-
Other nonreimbursable expenses:	-	-	-
Subtotal Expenses for Current Fiscal Year	2,904	-	2,904
Expenses Incurred in Prior Years	-	-	-
TOTAL EXPENSES	\$ 2,904	\$ -	\$ 2,904
TOTAL ADMINISTRATIVE COST (included in section II above)	\$ -	\$ -	\$ -

COMMENTS:

**AUDITED FINAL RESERVE ACCOUNT CASH ACTIVITY REPORT  
CENTER-BASED PROGRAMS**

Agency Name: Golden State YMCAFiscal Year Ended: For the Period July 1, 2007 through June 30, 2008Vendor No. 000000B712Federally Insured Bank Name: Visalia Community BankIndependent Auditor's Name: R.J. Ricciardi, Inc. Certified Public Accountants

CENTER-BASED RESERVE ACCOUNT	COLUMN A PER AGENCY'S ACCOUNTING LEDGER	COLUMN B AUDIT ADJUST MENT INCREASE OR (DECREASE)	COLUMN C PER AUDIT
BEGINNING CASH BALANCE - Last Contract Year's Ending Cash Balance	\$ 528	\$ -	\$ 528
PLUS CASH DEPOSITED TO RESERVE ACCOUNT FROM CONTRACT(S) - During Contract Year Being Audited:			
Contract No. CCTR-7469	10,512	-	10,512
Contract No. CPRE-7450	15,956	-	15,956
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Total Transferred to Reserve Account	26,468	-	26,468
SUBTOTAL	26,996	-	26,996
PLUS INTEREST DEPOSITED TO RESERVE ACCOUNT - During Contract Year Being Audited:	6	-	6
LESS CASH WITHDRAWN FROM RESERVE ACCOUNT FOR CONTRACT(S) - During Contract Year Being Audited:			
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Total Transferred from Reserve Account	-	-	-
ENDING CASH BALANCE - Contract Year Being Audited	\$ 27,002	\$ -	\$ 27,002

COMMENTS:

## Golden State YMCA

## SCHEDULE OF EXPENSES BY STATE CATEGORIES

For the Year Ended December 31, 2008

	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08
	CCTR-7469	CCTR-7469	CCTR-7469	CCTR-8458	CPRE-7450	CPRE-7450	CPRE-7450	CPRE-8441
	General Child Care & Develop.	General Child Care & Develop.	Total	General Child Care & Develop.	State Preschool	State Preschool	Total	State Preschool
Reimbursable expenses:								
1000 CERTIFICATED SALARIES	\$ 166,837	\$ 201,617	\$ 368,454	\$ 214,679	\$ 29,227	\$ 31,695	\$ 60,922	\$ 27,282
2000 CLASSIFIED SALARIES	212,337	256,605	468,942	273,228	37,199	40,339	77,538	34,722
3000 EMPLOYEE BENEFITS	84,773	104,450	189,223	106,186	13,612	14,717	28,329	14,420
4000 BOOKS AND SUPPLIES	34,142	49,117	83,259	43,026	12,298	13,997	26,295	11,328
5000 SERVICES AND OTHER OPERATING EXPENSES	113,212	135,322	248,534	124,199	25,771	29,317	55,088	28,913
6100/6200 OTHER APPROVED CAPITAL OUTLAY	-	-	-	-	-	-	-	-
6400 NEW EQUIPMENT	-	-	-	-	-	-	-	-
6500 EQUIPMENT REPLACEMENT	-	-	-	-	-	-	-	-
START-UP EXPENSES	-	-	-	-	-	-	-	-
Total reimbursable expenses	\$ 611,301	\$ 747,111	\$ 1,358,412	\$ 761,318	\$ 118,107	\$ 130,065	\$ 248,172	\$ 116,665

We have examined the claims filed for reimbursement and the original supporting records covering the transactions under those contracts to an extent considered necessary to assure ourselves that the amounts claimed by the Organization were proper.

Golden State YMCA

Schedule 33

SCHEDULE OF EXPENSES BY STATE CATEGORIES

For the Year Ended December 31, 2008

	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08
	CLTK-7105	CLTK-7105	CLTK-7105	CLTK-8100	CCAP-7493	CCAP-7493	CCAP-7493	CCAP-8475
	Extended Day Care	Extended Day Care	Total	Extended Day Care	Infant Toddler Resource	Infant Toddler Resource	Total	Infant Toddler Resource
Reimbursable expenses:								
1000 CERTIFICATED SALARIES	\$ 195,820	\$ 166,298	\$ 362,118	\$ 126,601	\$ -	\$ -	\$ -	\$ -
2000 CLASSIFIED SALARIES	249,225	211,652	460,877	161,129	-	-	-	-
3000 EMPLOYEE BENEFITS	100,093	83,151	183,244	63,207	-	-	-	-
4000 BOOKS AND SUPPLIES	58,395	34,485	92,880	37,362	-	2,852	2,852	-
5000 SERVICES AND OTHER OPERATING EXPENSES	158,629	136,657	295,286	85,031	-	-	-	-
6100/6200 OTHER APPROVED CAPITAL OUTLAY	-	-	-	-	-	-	-	-
6400 NEW EQUIPMENT	-	-	-	-	-	-	-	-
6500 EQUIPMENT REPLACEMENT	-	-	-	-	-	-	-	-
START-UP EXPENSES	-	-	-	-	-	-	-	-
Total reimbursable expenses	\$ 762,162	\$ 632,243	\$ 1,394,405	\$ 473,330	\$ -	\$ 2,852	\$ 2,852	\$ -

We have examined the claims filed for reimbursement and the original supporting records covering the transactions under those contracts to an extent considered necessary to assure ourselves that the amounts claimed by the Organization were proper.

## Golden State YMCA

SCHEDULE OF EXPENSES BY STATE CATEGORIES

For the Year Ended December 31, 2008

	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08	5/15/06 - 12/31/07	1/1/08 - 6/30/08	5/15/06 - 6/30/08
	CIMS-7744	CIMS-7744	CIMS-7744	CIMS-8734	CRPM-5095	CRPM-5095	CRPM-5095
	Instructional Materials	Instructional Materials	Total	Instructional Materials	Facilities Renovation and Repair	Facilities Renovation and Repair	Total
Reimbursable expenses:							
1000 CERTIFICATED SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000 CLASSIFIED SALARIES	-	-	-	-	-	-	-
3000 EMPLOYEE BENEFITS	-	-	-	-	-	-	-
4000 BOOKS AND SUPPLIES	-	3,464	3,464	-	-	-	-
5000 SERVICES AND OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
6100/6200 OTHER APPROVED CAPITAL OUTLAY	-	-	-	-	-	-	-
6400 NEW EQUIPMENT	-	-	-	-	-	-	-
6500 EQUIPMENT REPLACEMENT	-	-	-	-	10,570	14,430	25,000
START-UP EXPENSES	-	-	-	-	-	-	-
Total reimbursable expenses	\$ -	\$ 3,464	\$ 3,464	\$ -	\$ 10,570	\$ 14,430	\$ 25,000

We have examined the claims filed for reimbursement and the original supporting records covering the transactions under those contracts to an extent considered necessary to assure ourselves that the amounts claimed by the Organization were proper.

## Golden State YMCA

SCHEDULE OF EXPENSES BY STATE CATEGORIES

For the Year Ended December 31, 2008

	6/1/07 - 12/31/07	1/1/08 - 12/31/08	6/1/07 - 6/30/08	12/15/07 - 12/31/07	1/1/08 - 12/31/08	12/15/07 - 12/31/08	9/15/08 - 12/31/08
	CRPM-6164	CRPM-6164	CRPM-6164	CRPM-7163	CRPM-7163	CRPM-7163	CRPM-8168
	Facilities Renovation and Repair	Facilities Renovation and Repair	Total	Facilities Renovation and Repair	Facilities Renovation and Repair	Total	Facilities Renovation and Repair
Reimbursable expenses:							
1000 CERTIFICATED SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000 CLASSIFIED SALARIES	-	-	-	-	-	-	-
3000 EMPLOYEE BENEFITS	-	-	-	-	-	-	-
4000 BOOKS AND SUPPLIES	-	-	-	-	-	-	-
5000 SERVICES AND OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
6100/6200 OTHER APPROVED CAPITAL OUTLAY	-	-	-	-	-	-	-
6400 NEW EQUIPMENT	-	-	-	-	-	-	-
6500 EQUIPMENT REPLACEMENT	-	2,590	2,590	-	-	-	-
START-UP EXPENSES	-	-	-	-	-	-	-
Total reimbursable expenses	\$ -	\$ 2,590	\$ 2,590	\$ -	\$ -	\$ -	\$ -

We have examined the claims filed for reimbursement and the original supporting records covering the transactions under those contracts to an extent considered necessary to assure ourselves that the amounts claimed by the Organization were proper.

## Golden State YMCA

SCHEDULE OF EXPENSES BY STATE CATEGORIES

For the Year Ended December 31, 2008

	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08
	CSCC-7322	CSCC-7322	CSCC-7322	CSCC-8393
	CCDF School Age Resource	CCDF School Age Resource	Total	CCDF School Age Resource
Reimbursable expenses:				
1000 CERTIFICATED SALARIES	\$ -	\$ -	\$ -	\$ -
2000 CLASSIFIED SALARIES	-	-	-	-
3000 EMPLOYEE BENEFITS	-	-	-	-
4000 BOOKS AND SUPPLIES	778	2,126	2,904	-
5000 SERVICES AND OTHER OPERATING EXPENSES	-	-	-	-
6100/6200 OTHER APPROVED CAPITAL OUTLAY	-	-	-	-
6400 NEW EQUIPMENT	-	-	-	-
6500 EQUIPMENT REPLACEMENT	-	-	-	-
START-UP EXPENSES	-	-	-	-
Total reimbursable expenses	\$ 778	\$ 2,126	\$ 2,904	\$ -

We have examined the claims filed for reimbursement and the original supporting records covering the transactions under those contracts to an extent considered necessary to assure ourselves that the amounts claimed by the Organization were proper.

## Golden State YMCA

## SCHEDULE OF ADMINISTRATIVE COSTS

For the Year Ended December 31, 2008

	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08
	CCTR-7469	CCTR-7469	CCTR-7469	CCTR-8458	CPR-7450	CPR-7450	CPR-7450	CPR-8441
	General Child Care & Develop.	General Child Care & Develop.	Total	General Child Care & Develop.	State Preschool	State Preschool	Total	State Preschool
Administrative costs:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000 CERTIFICATED SALARIES	7,630	33,273	40,903	38,718	1,795	7,575	9,370	8,566
2000 CLASSIFIED SALARIES	2,777	5,080	7,857	10,788	654	1,283	1,937	2,294
3000 EMPLOYEE BENEFITS	728	1,875	2,603	2,316	171	521	692	492
4000 BOOKS AND SUPPLIES	54,288	57,799	112,087	33,860	12,774	4,781	17,555	3,383
5000 SERVICES AND OTHER OPERATING EXPENSES	-	-	-	-	-	-	-	-
6100/6200 OTHER APPROVED CAPITAL OUTLAY	-	-	-	-	-	-	-	-
6400 NEW EQUIPMENT	-	-	-	-	-	-	-	-
6500 EQUIPMENT REPLACEMENT	-	-	-	-	-	-	-	-
START-UP EXPENSES	-	-	-	-	-	-	-	-
Total administrative costs	\$ 65,423	\$ 98,027	\$ 163,450	\$ 85,682	\$ 15,394	\$ 14,160	\$ 29,554	\$ 14,735

We have examined the claims filed for reimbursement and the original supporting records covering the transactions under those contracts to an extent considered necessary to assure ourselves that the amounts claimed by the Organization were proper.



Golden State YMCA

Schedule 38

SCHEDULE OF ADMINISTRATIVE COSTS

For the Year Ended December 31, 2008

	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08
	CLTK-7105	CLTK-7105	CLTK-7105	CLTK-8100	CCAP-7493	CCAP-7493	CCAP-7493	CCAP-8475
	Extended Day Care	Extended Day Care	Total	Extended Day Care	Infant Toddler Resource	Infant Toddler Resource	Total	Infant Toddler Resource
Administrative costs:								
1000 CERTIFICATED SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000 CLASSIFIED SALARIES	9,575	27,630	37,205	18,729	-	-	-	-
3000 EMPLOYEE BENEFITS	3,485	3,021	6,506	5,436	-	-	-	-
4000 BOOKS AND SUPPLIES	913	1,034	1,947	1,168	-	-	-	-
5000 SERVICES AND OTHER OPERATING EXPENSES	68,126	67,149	135,275	25,967	-	-	-	-
6100/6200 OTHER APPROVED CAPITAL OUTLAY	-	-	-	-	-	-	-	-
6400 NEW EQUIPMENT	-	-	-	-	-	-	-	-
6500 EQUIPMENT REPLACEMENT	-	-	-	-	-	-	-	-
START-UP EXPENSES	-	-	-	-	-	-	-	-
Total administrative costs	\$ 82,099	\$ 98,834	\$ 180,933	\$ 51,300	\$ -	\$ -	\$ -	\$ -

We have examined the claims filed for reimbursement and the original supporting records covering the transactions under those contracts to an extent considered necessary to assure ourselves that the amounts claimed by the Organization were proper.

Golden State YMCA

Schedule 39

SCHEDULE OF ADMINISTRATIVE COSTS

For the Year Ended December 31, 2008

	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08	5/15/06 - 12/31/07	1/1/08 - 6/30/08	5/15/06 - 6/30/08
	CIMS-7744	CIMS-7744	CIMS-7744	CIMS-8734	CRPM-5095	CRPM-5095	CRPM-5095
	Instructional Materials	Instructional Materials	Total	Instructional Materials	Facilities Renovation and Repair	Facilities Renovation and Repair	Total
Administrative costs:							
1000 CERTIFICATED SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000 CLASSIFIED SALARIES	-	-	-	-	-	758	758
3000 EMPLOYEE BENEFITS	-	-	-	-	-	84	84
4000 BOOKS AND SUPPLIES	-	-	-	-	-	-	-
5000 SERVICES AND OTHER OPERATING EXPENSES	-	-	-	-	-	1,965	1,965
6100/6200 OTHER APPROVED CAPITAL OUTLAY	-	-	-	-	-	-	-
6400 NEW EQUIPMENT	-	-	-	-	-	-	-
6500 EQUIPMENT REPLACEMENT	-	-	-	-	-	-	-
START-UP EXPENSES	-	-	-	-	-	-	-
Total administrative costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,807	\$ 2,807

We have examined the claims filed for reimbursement and the original supporting records covering the transactions under those contracts to an extent considered necessary to assure ourselves that the amounts claimed by the Organization were proper.

## Golden State YMCA

SCHEDULE OF ADMINISTRATIVE COSTS

For the Year Ended December 31, 2008

	6/1/07 - 12/31/07	1/1/08 - 12/31/08	6/1/07 - 6/30/08	12/15/07 - 12/31/08	1/1/08 - 12/31/08	12/15/07 - 12/31/08	9/15/08 - 12/31/08
	CRPM-6164	CRPM-6164	CRPM-6164	CRPM-7163	CRPM-7163	CRPM-7163	CRPM-8168
	Facilities Renovation and Repair	Facilities Renovation and Repair	Total	Facilities Renovation and Repair	Facilities Renovation and Repair	Total	Facilities Renovation and Repair
Administrative costs:							
1000 CERTIFICATED SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000 CLASSIFIED SALARIES	-	-	-	-	-	-	-
3000 EMPLOYEE BENEFITS	-	-	-	-	-	-	-
4000 BOOKS AND SUPPLIES	-	-	-	-	-	-	-
5000 SERVICES AND OTHER OPERATING EXPENSES	-	-	-	-	-	-	-
6100/6200 OTHER APPROVED CAPITAL OUTLAY	-	-	-	-	-	-	-
6400 NEW EQUIPMENT	-	-	-	-	-	-	-
6500 EQUIPMENT REPLACEMENT	-	-	-	-	-	-	-
START-UP EXPENSES	-	-	-	-	-	-	-
Total administrative costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

We have examined the claims filed for reimbursement and the original supporting records covering the transactions under those contracts to an extent considered necessary to assure ourselves that the amounts claimed by the Organization were proper.

## Golden State YMCA

SCHEDULE OF ADMINISTRATIVE COSTS

For the Year Ended December 31, 2008

	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08
	CSCC-7322	CSCC-7322	CSCC-7322	CSCC-8393
	CCDF School Age Resource	CCDF School Age Resource	Total	CCDF School Age Resource
Administrative costs:				
1000 CERTIFICATED SALARIES	\$ -	\$ -	\$ -	\$ -
2000 CLASSIFIED SALARIES	-	-	-	-
3000 EMPLOYEE BENEFITS	-	-	-	-
4000 BOOKS AND SUPPLIES	-	-	-	-
5000 SERVICES AND OTHER OPERATING EXPENSES	-	-	-	-
6100/6200 OTHER APPROVED CAPITAL OUTLAY	-	-	-	-
6400 NEW EQUIPMENT	-	-	-	-
6500 EQUIPMENT REPLACEMENT	-	-	-	-
START-UP EXPENSES	-	-	-	-
Total administrative costs	\$ -	\$ -	\$ -	\$ -

We have examined the claims filed for reimbursement and the original supporting records covering the transactions under those contracts to an extent considered necessary to assure ourselves that the amounts claimed by the Organization were proper.

## Golden State YMCA

## SCHEDULE OF CAPITAL OUTLAY AND EQUIPMENT EXPENSES UTILIZING CONTRACT FUNDS

For the Year Ended December 31, 2008

	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08	
	CCTR-7469	CCTR-7469	CCTR-7469	CCTR-8458	CPRE-7450	CPRE-7450	CPRE-7450	CPRE-8441	
	General Child Care & Develop.	General Child Care & Develop.	Total	General Child Care & Develop.	State Preschool	State Preschool	Total	State Preschool	
Unit cost under \$7,500 item:									
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	-	-	-	-	-	-	-	-	
Unit cost over \$7,500 with CDD approval:									
None	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	
Unit cost over \$7,500 without CDD approval:									
None	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	
Total capital outlay and equipment expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Golden State YMCA

Schedule 43

SCHEDULE OF CAPITAL OUTLAY AND EQUIPMENT EXPENSES UTILIZING CONTRACT FUNDS

For the Year Ended December 31, 2008

	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08
	CLTK-7105	CLTK-7105	CLTK-7105	CLTK-8100	CCAP-7493	CCAP-7493	CCAP-7493	CCAP-8475
	Extended Day Care	Extended Day Care	Total	Extended Day Care	Infant Toddler Resource	Infant Toddler Resource	Total	Infant Toddler Resource
Unit cost under \$7,500 item:								
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	-	-	-	-	-	-	-	-
Unit cost over \$7,500 with CDD approval:								
None	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Unit cost over \$7,500 without CDD approval:								
None	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Total capital outlay and equipment expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Golden State YMCA

## SCHEDULE OF CAPITAL OUTLAY AND EQUIPMENT EXPENSES UTILIZING CONTRACT FUNDS

For the Year Ended December 31, 2008

	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08	5/15/06 - 12/31/07	1/1/08 - 6/30/08	5/15/06 - 6/30/08
	CIMS-7744	CIMS-7744	CIMS-7744	CIMS-8734	CRPM-5095	CRPM-5095	CRPM-5095
	Instructional Materials	Instructional Materials	Total	Instructional Materials	Facilities Renovation and Repair	Facilities Renovation and Repair	Total
Unit cost under \$7,500 item:							
Wood chips	\$ -	\$ -	\$ -	\$ -	\$ 6,558	\$ -	\$ 6,558
Shade structure	-	-	-	-	2,636	28	2,664
Fencing	-	-	-	-	775	-	775
Sand	-	-	-	-	601	-	601
Renovate restroom - Preschool	-	-	-	-	-	4,902	4,902
Total	-	-	-	-	10,570	4,930	15,500
Unit cost over \$7,500 with CDD approval:							
None	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
Unit cost over \$7,500 without CDD approval:							
Shade structure	-	-	-	-	-	9,500	9,500
Total	-	-	-	-	-	9,500	9,500
Total capital outlay and equipment expenses	\$ -	\$ -	\$ -	\$ -	\$ 10,570	\$ 14,430	\$ 25,000

Golden State YMCA

Schedule 45

SCHEDULE OF CAPITAL OUTLAY AND EQUIPMENT EXPENSES UTILIZING CONTRACT FUNDS

For the Year Ended December 31, 2008

	6/1/07 - 12/31/07	1/1/08 - 12/31/08	6/1/07 - 6/30/08	12/15/07 - 12/31/07	1/1/08 - 12/31/08	12/15/07 - 12/31/08	9/15/08 - 12/31/08
	CRPM-6164	CRPM-6164	CRPM-6164	CRPM-7163	CRPM-7163	CRPM-7163	CRPM-8168
	Facilities Renovation and Repair	Facilities Renovation and Repair	Total	Facilities Renovation and Repair	Facilities Renovation and Repair	Total	Facilities Renovation and Repair
Unit cost under \$7,500 item: A/C unit for Preschool							
Total	\$ -	\$ 2,590	\$ 2,590	\$ -	\$ -	\$ -	\$ -
Unit cost over \$7,500 with CDD approval:							
None	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
Unit cost over \$7,500 without CDD approval:							
None	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
Total capital outlay and equipment expenses	\$ -	\$ 2,590	\$ 2,590	\$ -	\$ -	\$ -	\$ -



Golden State YMCA

Schedule 46

SCHEDULE OF CAPITAL OUTLAY AND EQUIPMENT EXPENSES  
UTILIZING CONTRACT FUNDS

For the Year Ended December 31, 2008

	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08
	CSCC-7322	CSCC-7322	CSCC-7322	CSCC-8393
	CCDF	CCDF		CCDF
	School Age	School Age		School Age
	Resource	Resource	Total	Resource
Unit cost under \$7,500 item:				
None	\$ -	\$ -	\$ -	\$ -
Total	-	-	-	-
Unit cost over \$7,500 with CDD approval:				
None	-	-	-	-
Total	-	-	-	-
Unit cost over \$7,500 without CDD approval:				
None	-	-	-	-
Total	-	-	-	-
Total capital outlay and equipment expenses	\$ -	\$ -	\$ -	\$ -

Golden State YMCA

Schedule 47

SCHEDULE OF RENOVATION AND REPAIR EXPENSES UTILIZING CONTRACT FUNDS

For the Year Ended December 31, 2008

	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08
	CCTR-7469	CCTR-7469	CCTR-7469	CCTR-8458	CPR-7450	CPR-7450	CPR-7450	CPR-8441
	General Child Care & Develop.	General Child Care & Develop.	Total	General Child Care & Develop.	State Preschool	State Preschool	Total	State Preschool
Unit cost under \$10,000 item:								
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	-	-	-	-	-	-	-	-
Unit cost over \$10,000 with CDD approval:								
None	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Unit cost over \$10,000 without CDD approval:								
None	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Total renovation and repair expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Golden State YMCA

Schedule 48

SCHEDULE OF RENOVATION AND REPAIR EXPENSES UTILIZING CONTRACT FUNDS

For the Year Ended December 31, 2008

	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08
	CLTK-7105	CLTK-7105	CLTK-7105	CLTK-8100	CCAP-7493	CCAP-7493	CCAP-7493	CCAP-8475
	Extended Day Care	Extended Day Care	Total	Extended Day Care	Infant Toddler Resource	Infant Toddler Resource	Total	Infant Toddler Resource
Unit cost under \$10,000 item:								
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	-	-	-	-	-	-	-	-
Unit cost over \$10,000 with CDD approval:								
None	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Unit cost over \$10,000 without CDD approval:								
None	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Total renovation and repair expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Golden State YMCA

Schedule 49

SCHEDULE OF RENOVATION AND REPAIR EXPENSES UTILIZING CONTRACT FUNDS

For the Year Ended December 31, 2008

	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08	5/15/06 - 12/31/07	1/1/08 - 6/30/08	5/15/06 - 6/30/08
	CIMS-7744	CIMS-7744	CIMS-7744	CIMS-8734	CRPM-5095	CRPM-5095	CRPM-5095
	Instructional Materials	Instructional Materials	Total	Instructional Materials	Facilities Renovation and Repair	Facilities Renovation and Repair	Total
Unit cost under \$10,000 item:							
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	-	-	-	-	-	-	-
Unit cost over \$10,000 with CDD approval:							
None	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
Unit cost over \$10,000 without CDD approval:							
None	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
Total renovation and repair expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Golden State YMCA

## SCHEDULE OF RENOVATION AND REPAIR EXPENSES UTILIZING CONTRACT FUNDS

For the Year Ended December 31, 2008

	6/1/07 - 12/31/07		1/1/08 - 12/31/08		6/1/07 - 6/30/08		12/15/07 - 12/31/07		1/1/08 - 12/31/08		12/15/07 - 12/31/08		9/15/08 - 12/31/08	
	CRPM-6164	Facilities Renovation and Repair	CRPM-6164	Facilities Renovation and Repair	CRPM-6164	Total	CRPM-7163	Facilities Renovation and Repair	CRPM-7163	Facilities Renovation and Repair	CRPM-7163	Total	CRPM-8168	Facilities Renovation and Repair
Unit cost under \$10,000 item:														
None	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unit cost over \$10,000 with CDD approval:														
None	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unit cost over \$10,000 without CDD approval:														
None	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total renovation and repair expenses	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-

## Golden State YMCA

SCHEDULE OF RENOVATION AND REPAIR EXPENSESUTILIZING CONTRACT FUNDS

For the Year Ended December 31, 2008

	7/1/07 - 12/31/07	1/1/08 - 6/30/08	7/1/07 - 6/30/08	7/1/08 - 12/31/08
	CSCC-7322	CSCC-7322	CSCC-7322	CSCC-8393
	CCDF School Age Resource	CCDF School Age Resource	Total	CCDF School Age Resource
Unit cost under \$10,000 item:				
None	\$ -	\$ -	\$ -	\$ -
Total	-	-	-	-
Unit cost over \$10,000 with CDD approval:				
None	-	-	-	-
Total	-	-	-	-
Unit cost over \$10,000 without CDD approval:				
None	-	-	-	-
Total	-	-	-	-
Total renovation and repair expenses	\$ -	\$ -	\$ -	\$ -

## Golden State YMCA

SCHEDULE OF ACTIVITIES

## Corcoran Community Foundation Funded Activities

For the Year Ended December 31, 2008

	Corcoran Branch				Total
	Admin- istration	Grounds Maintenance	Kate Boswell Senior Center		
Revenues:					
Grants/contracts	\$ 152,744	\$ 223,622	\$ 38,120	\$	414,486
Fundraising income	27,183	-	-		27,183
Parent fees	-	-	-		-
Program fees	-	-	-		-
Membership fees	-	-	-		-
Facility rental/summer camps	244	4,670	21,306		26,220
Other income	34,747	-	-		34,747
Total revenues	214,918	228,292	59,426		502,636
Expenses:					
Payroll	94,491	102,304	20,499		217,294
Payroll taxes	7,527	7,903	1,622		17,052
Employee benefits	7,487	21,165	2,354		31,006
Equipment and automobile	9,029	11,505	-		20,534
Food	380	507	-		887
Fundraising	9,860	-	-		9,860
Insurance	31,363	5,076	4,194		40,633
Office expense	6,235	2,428	508		9,171
Other	18,327	751	25		19,103
Professional services	20,323	8,793	1,107		30,223
Program supplies	640	362	25		1,027
Rent and utilities	5,435	22,229	17,759		45,423
Repairs and maintenance	-	18,654	1,054		19,708
Administration allocation	38,050	19,646	4,915		62,611
Total expenses	249,147	221,323	54,062		524,532
Change in net assets	\$ (34,229)	\$ 6,969	\$ 5,364	\$	(21,896)

INDEPENDENT AUDITORS' REPORT ON  
INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

Board of Directors  
Golden State YMCA  
Visalia, California

We have audited the financial statements of Golden State YMCA as of and for the year ended December 31, 2008, and have issued our report thereon dated April 23, 2009. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the U.S. Comptroller General.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Golden State YMCA's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on Golden State YMCA's financial statements, but not for the purpose of expressing an opinion on the effectiveness of Golden State YMCA's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Golden State YMCA's internal control over financial reporting.

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Golden State YMCA's financial statements that is more than inconsequential will not be prevented or detected by the internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we noted other matters involving the internal control over financial reporting that we have reported to management of Golden State YMCA in a separate letter dated April 23, 2009.



Compliance and Other Matters

As part of obtaining reasonable assurance about whether Golden State YMCA's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of Golden State YMCA in a separate letter dated April 23, 2009.

This report is intended for the information of the audit committee, Board of Directors, and management of Golden State YMCA, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than the specified parties.



R.J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California  
April 23, 2009

INDEPENDENT AUDITORS' REPORT ON  
COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM  
AND INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Directors  
Golden State YMCA  
Visalia, California

Compliance

We have audited the compliance of Golden State YMCA with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2008. Golden State YMCA's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Golden State YMCA's management. Our responsibility is to express an opinion on Golden State YMCA's compliance based on our audit.

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Golden State YMCA's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Golden State YMCA's compliance with those requirements.

In our opinion, Golden State YMCA complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.

Internal Control Over Compliance

The management of Golden State YMCA is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Golden State YMCA's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Golden State YMCA's internal control over compliance.

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended for the information of the audit committee, Board of Directors, and management of Golden State YMCA, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than the specified parties.



R.J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California  
April 23, 2009

Golden State YMCA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2008

<u>Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Award Amount</u>	<u>Revenues</u>	<u>Expenditures</u>
<u>U.S. Department of Agriculture:</u>					
Pass through the California State Department of Education: Child Care Food Program	10.558	54-1853-0A	N/A	\$ 56,627	\$ 56,627
Total U.S. Department of Agriculture				56,627	56,627
<u>U.S. Department of Education:</u>					
Pass through the California State Department of Education: 21st Century Community Learning Centers	84.287	N/A	N/A	970,751	970,751
Total U.S. Department of Education				970,751	970,751
<u>U.S. Department of Health and Human Services:</u>					
Pass through the California State Department of Education:					
Infant Toddler Resource	93.575	CCAP-7493	2,852	2,852	2,852
Instructional Materials	93.575	CIMS-7744	3,464	3,464	3,464
CCDF School Age Resource	93.575	CSCC-7322	2,904	2,126	2,126
Total pass through the California State Department of Education				8,442	8,442
Pass through the Office of Emergency Services:					
Child Identification Kits Programs	93.643	CD07041802	11,250	7,747	7,747
Total pass through the Office of Emergency Services				7,747	7,747
Pass through the Tulare County Health and Human Services Agency:					
Medi-Cal Administrative Activities	93.778	23737	N/A	207,197	207,197
Total pass through the Tulare County Health and Human Services Agency				207,197	207,197
Total U.S. Department of Health and Human Services				223,386	223,386
Total federal awards				\$ 1,250,764	\$ 1,250,764
<u>State Awards:</u>					
California State Department of Education:					
Child Care Food Program	N/A	54-1853-0A	N/A	\$ 2,717	\$ 2,717
General Child Care & Development Programs	N/A	CCTR-7469	1,210,955	580,539	647,740
General Child Care & Development Programs	N/A	CCTR-8458	1,210,955	671,638	681,947
State Preschool	N/A	CPRE-7450	342,229	125,284	126,120
State Preschool	N/A	CPRE-8441	304,825	119,914	119,914
Extended Day Care (Latchkey)	N/A	CLTK-7105	487,557	122,084	126,432
Extended Day Care (Latchkey)	N/A	CLTK-8100	487,557	157,057	157,057
Facilities Renovation and Repair	N/A	CRPM-5095	25,000	14,430	14,430
Facilities Renovation and Repair	N/A	CRPM-6164	50,000	2,590	2,590
Total California State Department of Education				1,796,253	1,878,947
Office of Emergency Services:					
Child Abuse Abduction and Prevention Education	N/A	PE06011802	246,500	50,856	50,856
Total Office of Emergency Services				50,856	50,856
First Five of Kings County:					
Corcoran Family Resource Center	N/A	2007-07-004	150,000	101,012	101,012
Corcoran Family Resource Center	N/A	2008-06-003	135,000	29,228	29,228
Kettleman City Family Resource Center	N/A	2007-07-006	100,000	69,287	69,287
Kettleman City Family Resource Center	N/A	2008-06-006	90,000	31,205	31,205
Total First Five of Kings County				230,732	230,732
Total state awards				\$ 2,077,841	\$ 2,160,535

Golden State YMCA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2008

NOTE 1 - BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards includes the federal grant activity of Golden State YMCA and is presented on the accrual basis. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Golden State YMCA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2008

**Section I – Summary of Auditors’ Results**

1. The auditors’ report is unqualified.
2. With respect to internal control over financial reporting:
  - A. There were no material weaknesses identified.
  - B. There were no significant deficiencies identified that were not considered to be material weaknesses.
  - C. There were no instances of noncompliance material to financial statements noted.
3. With respect to internal control over major programs:
  - A. There were no material weaknesses identified.
  - B. There were no significant deficiencies identified that were not considered to be material weaknesses.
  - C. The auditors’ report issued on compliance for major programs is unqualified.
  - D. There were no audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133.
4. Audited as Major Programs:

<u>CFDA Number</u>	<u>Program Name</u>	<u>Expenditures</u>
84.287	21st Century Community Learning Centers	\$ 970,751

5. Dollar threshold used to distinguish between type A and type B programs: \$300,000.
6. The auditee is qualified as a low-risk auditee.

**Section II – Financial Statement Findings**

There were no financial statement findings.

**Section III – Federal Award Findings and Questioned Costs**

There were no federal award findings and questioned costs.

## STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

### Recommendation

### Status/Explanation

There were no prior year findings or recommendations.